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ABSTRACT

This curriculum guide contains workplace-specific instructional materials developed for use in a rural workplace literacy demonstration project. Contents include instructional objectives, pre- and posttests, learning activities (some locally developed and some selected from commercially prepared materials), and job simulations. Learning activities are provided for reading (vocabulary related to regulations, scanning rapidly for information related to regulations, reading for employment, following directions related to regulations, and interpreting rules related to regulations) and mathematics (decimals related to regulations). Answer keys are given. (YLB)

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ED351562

Rural Workplace Literacy Demonstration Project

Curriculum
Covington Industries

U.S. DEPARTMENT OF EDUCATION
Office of Educational Research and Improvement
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MacArthur State Technical College
Opp, Alabama

Enterprise State Junior College
Enterprise, Alabama

Funded by the U. S. Department of Education
Grant VA198A10138

CE062 440

Reading
Vocabulary
Regulations

PREVIEW - COVINGTON INDUSTRIES

Instructions: Please put the appropriate letter in the blank beside the corre
answer.

_____ 1. Regular hours

_____ 2. Regular earnings

_____ 3. Incentive

_____ 4. Make-up

_____ 5. Gross pay

_____ 6. Taxable gross

_____ 7. Federal tax

_____ 8. FICA tax

_____ 9. Wages

_____ 10. State tax

_____ 11. Net pay

_____ 12. Deduction H

_____ 13. Deduction Y

_____ 14. Deduction D

_____ 15. Deduction G

_____ 16. Description

_____ 17. Current

_____ 18. YTD

_____ 19. Division (Div)

_____ 20. Department (Dept)

a. Total of all pay received for pay period. Includes regular earnings, incentive, and make-up pay.

b. Money earned for the regular forty hours of work per week.

c. Pay given for work above standard or as holiday pay.

d. Amount of wages that the employee receives. Gross pay minus taxes and deductions.

e. Deduction made from employee's earnings to cover Cancer and Intensive Care Insurance. May be made before taxes are deducted.

f. Representation, to represent in words.

g. When used on check stub, this amount includes all earnings earned this year.

h. Regularly scheduled hours. Usually forty hours or less per week.

i. Money withheld from wages to pay Federal Income Tax. Amount withheld determined by employee's W-4 Form.

j. Deduction made from earnings to cover medical insurance. May be made before taxes are deducted.

k. Pay given for work that is not standard.

l. Amount to be taxed.

m. Money withheld from employee's wages to pay State Income Tax.

n. Federal Insurance Contributions Act. Money withheld from wages to pay for Social Security, Medicare, Medicaid.

o. Payment for laborer services, compensation.

p. Credit union deduction. Employee states amount of deduction to be made and placed in their credit union account.

q. Amount of wages earned this pay period. Present earnings.

r. Deductions that may be made from employee's wages to satisfy a creditor.

s. The section of the plant that the employee works.

t. A functional division. Area of responsibility. A sub-division.

Reading
Vocabulary
Regulations

ACTIVITY - COVINGTON INDUSTRIES

Instructions: Use the following words to complete the paragraph.

wages	regular earnings	Deduction Y
taxes	Deduction H	Cafeteria Plan
net pay	make-up deductions	incentive pay

An employee earns (1)_____ for work performed. At Covington Industries, these wages include (2)_____ _____, (3)_____ _____, and (4)_____ _____ pay. (5)_____ are subtracted from an employee's earnings. An employee of Covington might notice that a (6)_____ _____ has been taken out of his check to cover the cost of his Major Medical Insurance. A (7)_____ _____ will be deducted if the employee elects to have Cancer and Intensive Care Coverage. These deductions may be made before or after (8)_____ are taken out according to Covington's (9)_____ _____.

(10)_____ _____ is the amount of your check after taxes and deductions.

WLCIREACVO

Reading
Vocabulary
Regulations

ACTIVITY - COVINGTON INDUSTRIES
Explanation of Terms

All employees of Covington Industries are paid wages to compensate or repay them for their time and work on the job. There are several kinds of pay that an employee might receive. These different types of pay will be shown on an employee's check stub. Any pay received for the usual forty hours per week is considered Regular earnings. Forty hours per work week is considered to be regular hours for an employee. A work week at Covington is from Sunday to Saturday.

Covington Industries also offers incentive pay for employees that perform above the standard. Incentive pay is also given to employees for holidays that are observed by the company. In addition to incentive pay, Covington Industries also provides make-up pay for work that has not been considered standard.

Each of these different types of pay are combined to produce an employee's gross pay. This amount should be listed on an employee's check stub. After this amount is figured, there are several deductions that come out of this amount. According to Covington's cafeteria plan, an employee may choose to have his major medical, cancer and intensive care insurance deducted from his gross pay before the deductions are made for taxes. If this insurance is desired by the employee, deductions will be noted on their check stub. Deduction H is for the major medical insurance coverage. Deduction Y will be made for the employee's cancer and intensive care coverage.

The next amount that should be listed on an employee's check stub will be for a taxable gross. This is the amount that will be used to calculate your taxes. These taxes include Federal Tax, FICA Tax, and State Tax. The Federal Tax is paid to the Federal government as payment of the employee's income tax. The FICA Tax is withheld in compliance with the Federal Insurance Contributions Act. They are used to fund Social Security, Medicare, and Medicaid. The State Tax is paid to the State government as payment of the employee's state income tax.

There are additional deductions that may or may not be subtracted from an employee's taxable gross pay. These include deductions for the employee's credit union account and any garnishments that may be required. The Deduction D is made for any credit union account that the employee may wish. The Deduction G is made in order to satisfy a garnishment that has been placed on an employee's wages. Covington is required by law to do this in order to satisfy a creditor's claim.

The amount remaining, after the necessary deductions are made, is the employee's take-home or net pay. This amount will be reflected on the employee's check.

COVINGTON INDUSTRIES, INC.

CONTROL NO.

CHECK NO. 39027

DIV	DEPT	EMPLOYEE NO.	EMPLOYEE NAME	SOCIAL SECURITY	CHECK DATE	WK/END DATE	RATE
02	246				01/24/92	01/18/92	8.500

DESCRIPTION	CURRENT	YTD	DESCRIPTION	CURRENT	YTD
REGULAR HOURS	45.50	160.75	DEDUCTION H	16.75	67.00
PREMIUM HOURS	5.50	7.25	DEDUCTION Y	4.35	17.40
REGULAR EARNINGS	386.75	1434.38	DEDUCTION D	50.00	200.00
PREMIUM EARNINGS	23.38	30.82	DEDUCTION G	.00	148.50
INCENTIVE	.00	68.00			
MAKEUP	386.75	1366.38			
GROSS PAY	410.13	1465.20			
TAXABLE GROSS	389.03	1380.80			
FEDERAL TAX	47.97	166.16			
FICA TAX	29.76	105.63			
STATE TAX	12.92	44.20			
NET PAY	248.38	716.31			

COVINGTON INDUSTRIES, INC.

CONTROL NO.

CHECK NO. 39095

DIV	DEPT	EMPLOYEE NO.	EMPLOYEE NAME	SOCIAL SECURITY	CHECK DATE	WK/END DATE	RATE
02	302				1/24/92	01/18/92	6.142

DESCRIPTION	CURRENT	YTD	DESCRIPTION	CURRENT	YTD
REGULAR HOURS	40.75	139.75	DEDUCTION G	.00	159.67
PREMIUM HOURS	.75	.75			
REGULAR EARNINGS	250.27	869.40			
PREMIUM EARNINGS	2.30	2.30			
INCENTIVE	.00	42.64			
GROSS PAY	252.57	871.70			
TAXABLE GROSS	252.57	871.70			
FEDERAL TAX	7.31	11.58			
FICA TAX	19.32	66.69			
STATE TAX	5.03	15.91			
NET PAY	220.91	617.85			

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Reading
Vocabulary
Regulations

JOB SIMULATION - COVINGTON INDUSTRIES

Bonnie is a new employee of Covington Industries. She has just received her check and has some questions about the figures and amounts. Refer to the sample check stub to answer the questions.

1. Bonnie sees that her current earnings are $189.34. She notices that she has YTD earnings of $852.41. YTD stands for

   a. Yarn to Darn
   b. Year to Date
   c. Year to Data

2. Bonnie receives $50.00 for Incentive. This pay could be for

   a. holiday
   b. work performed above standard
   c. either A or B

3. There has been $11.00 taken out for Deduction H. This deduction is for

   a. Garnishments
   b. Major Medical Insurance
   c. Credit Union

4. There is $1.92 taken out for Deduction Y. This deduction is for

   a. Cancer and Intensive Care Insurance
   b. Major Medical Insurance
   c. Credit Union

5. There was not any money taken out for Deduction G this pay period, but Bonnie sees that $50.00 has been deducted so far this year. This deduction was made

   a. to join the Good Morning Club
   b. to satisfy a garnishment or a claim by a creditor
   c. to deposit into her Credit Union Account

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COVINGTON INDUSTRIES, INC.

CONTROL NO.

CHECK NO. 39027

DIV	DEPT	EMPLOYEE NO.	EMPLOYEE NAME	SOCIAL SECURITY	CHECK DATE	WK/END DATE	RATE
02	246				01/24/92	01/18/92	8.500

DESCRIPTION	CURRENT	YTD	DESCRIPTION	CURRENT	YTD
REGULAR HOURS	45.50	160.75	DEDUCTION H	16.75	67.00
PREMIUM HOURS	5.50	7.25	DEDUCTION Y	4.35	17.40
REGULAR EARNINGS	386.75	1434.38	DEDUCTION D	50.00	200.00
PREMIUM EARNINGS	23.38	30.82	DEDUCTION G	.00	148.50
INCENTIVE	.00	68.00			
MAKEUP	386.75	1366.38			
GROSS PAY	410.13	1465.20			
TAXABLE GROSS	389.03	1380.80			
FEDERAL TAX	47.97	166.16			
FICA TAX	29.76	105.63			
STATE TAX	12.92	44.20			
NET PAY	248.38	716.31			

COVINGTON INDUSTRIES, INC.

CONTROL NO.

CHECK NO. 39095

DIV	DEPT	EMPLOYEE NO.	EMPLOYEE NAME	SOCIAL SECURITY	CHECK DATE	WK/END DATE	RATE
02	302				1/24/92	01/18/92	6.142

DESCRIPTION	CURRENT	YTD	DESCRIPTION	CURRENT	YTD
REGULAR HOURS	40.75	139.75	DEDUCTION G	.00	159.67
PREMIUM HOURS	.75	.75			
REGULAR EARNINGS	250.27	869.40			
PREMIUM EARNINGS	2.30	2.30			
INCENTIVE	.00	42.64			
GROSS PAY	252.57	871.70			
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FICA TAX	19.32	66.69			
STATE TAX	5.03	15.91			
NET PAY	220.91	617.85			

Reading
Vocabulary
Regulations

REVIEW - COVINGTON INDUSTRIES

Instructions: Please place a "T" in the blank if the statement is True or an "F" in the blank if it is False.

_____ 1. Regular hours are paid for forty hours or less per week.

_____ 2. Covington Industries gives incentive pay to slower workers.

_____ 3. Incentive pay is given to employees for holiday pay.

_____ 4. Gross pay is the total wages earned by an employee.

_____ 5. Make-up pay is given when missed work is to be made up by an employee.

_____ 6. An employee's net pay is the amount paid to the employee.

_____ 7. Deduction H is made for Credit Union Accounts.

_____ 8. Deduction Y is made for Cancer/Intensive Care Insurance.

_____ 9. Deduction D is made for Credit Union Accounts.

_____ 10. Deduction G, when required, is made to satisfy a garnishment.

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COVINGTON INDUSTRIES, INC.

CONTROL NO.

CHECK NO. 39027

DIV	DEPT	EMPLOYEE NO.	EMPLOYEE NAME	SOCIAL SECURITY	CHECK DATE	WK/END DATE	RATE
02	246				01/24/92	01/18/92	8.500

DESCRIPTION	CURRENT	YTD	DESCRIPTION	CURRENT	YTD
REGULAR HOURS	45.50	160.75	DEDUCTION H	16.75	67.00
PREMIUM HOURS	5.50	7.25	DEDUCTION Y	4.35	17.40
REGULAR EARNINGS	386.75	1434.38	DEDUCTION D	50.00	200.00
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MAKEUP	386.75	1366.38			
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PREMIUM EARNINGS	2.30	2.30			
INCENTIVE	.00	42.64			
GROSS PAY	252.57	871.70			
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FEDERAL TAX	7.31	11.58			
FICA TAX	19.32	66.69			
STATE TAX	5.03	15.91			
NET PAY	220.91	617.85			

Reading
Scan Rapidly for Information
Regulations

PREVIEW - COVINGTON INDUSTRIES

Instructions: Use the information below to answer the following questions.

Material may be scanned rapidly to search for important information. You should note any heading, bold face print and any examples given in the text while you are scanning the material. Scanning is not the best way to read material that requires you to remember every detail of the passage. You may use scanning as a tool when you are asked to find a specific answer and that is all you need from the text.

1. If you are asked to remember exact passages from the text, you should consider _____ as a proper method to do so.

2. Scanning involves reading _____.

3. To help you pick out important details within a text, you should _____ all headings, bold face print and examples.

4. While scanning a passage you look for _____ information.

5. _____ tell you what subject is to be covered in that section.

6. _____ print indicates that the word is important.

7. _____ help to clear up any questions that you may have about the text.

8. If you have been given directions on how to do your job correctly, you should _____ _____ the material.

9. If you are asked to locate what to do during step 5 of a procedure, you may _____ for the information.

10. _____ can be a helpful tool when certain information is needed.

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Reading
Scan Rapidly for Information
Regulations

PREVIEW - COVINGTON INDUSTRIES

Answer Key

1. scanning
2. rapidly
3. note
4. important
5. headings
6. bold face
7. examples
8. not scan
9. scan
10. scanning

WLCIREPRSR

Reading
Scan Rapidly for Information
Regulations

JOB SIMULATION - COVINGTON INDUSTRIES

1. You are Gary Peterson's employer. Scan his W-4 on page 43 to find out if he is a full-time student.

   a. yes
   b. no
   c. he didn't say

2. An employee has asked you what line of his personal allowance worksheet does he put the number of dependents. Scan the worksheet on page 44 for the answer.

   a. G
   b. B
   c. D

3. You are Marilyn Martinez's employer. It is important that you know if she is qualified to work in this country. Scan Form 1-9 on page 46 to verify that she is one of the following:

   a. a citizen
   b. an alien admitted for permanent residence
   c. an alien authorized to work in the U.S.

4. Sharon Richards has a new baby. Scan the W-4 form on page 48 to see what line needs to be changed.

   a. 6
   b. 7
   c. 4

5. Ms. Padilla has turned in the form I-9 on page 49. You are her employer. What other information you will need.

   a. middle and first name, date of birth, signature
   b. first and last name, date of birth, signature
   c. signature and date of birth

are included on the worksheet and Form W-4:

Dependents People other than your wife or husband that you support. Children and elderly parents may be dependents.

Exempt Status A claim that allows you to have no federal income tax withheld from your paycheck. You may claim to be exempt if you will not earn enough to owe any federal tax.

Head of Household An unmarried person who pays more than 50 percent of household expenses.

Spouse A wife or husband.

CHECKPOINT 4-2

YOUR GOAL: Get 10 or more answers correct.

Review the completed Personal Allowances Worksheet and Form W-4, Employee's Withholding Allowance Certificate. Complete the following blank form with information about yourself.

Personal Allowances Worksheet

A	Enter "1" for yourself if no one else can claim you as a dependent	A 1
B	Enter "1" if: 1. You are single and have only one job; or 2. You are married, have only one job, and your spouse does not work; or 3. Your wages from a second job or your spouse's wages (or the total of both) are $1,000 or less.	B
C	Enter "1" for your spouse. But, you may choose to enter "0" if you are married and have either a working spouse or more than one job (this may help you avoid having too little tax withheld)	C 0
D	Enter number of dependents (other than your spouse or yourself) whom you will claim on your tax return	D
E	Enter "1" if you will file as head of household on your tax return (see conditions under "Head of Household," above)	E
F	Enter "1" if you have at least $1,500 of child or dependent care expenses for which you plan to claim a credit	F
G	Add lines A through F and enter total here	▶ G 1

Cut here and give the certificate to your employer. Keep the top portion for your records.

Form **W-4** Department of the Treasury Internal Revenue Service

Employee's Withholding Allowance Certificate

▶ For Privacy Act and Paperwork Reduction Act Notice, see reverse.

OMB No 1545-0010 19--

1 Type or print your first name and middle initial: Gary B. Last name: Peterson

2 Your social security number: 257 - 46 - 8150

Home address (number and street or rural route): 356 N. First Street

City or town, state, and ZIP code: Orlando, Florida 32801-1342

3 Marital status: ☒ Single ☐ Married ☐ Married, but withhold at higher Single rate.

Note: *If married, but legally separated, or spouse is a nonresident alien, check the Single box.*

4 Total number of allowances you are claiming (from line G above or from the Worksheets on back if they apply) 4 1

5 Additional amount, if any, you want deducted from each pay 5 $

6 I claim exemption from withholding and I certify that I meet ALL of the following conditions for exemption:

- Last year I had a right to a refund of ALL Federal income tax withheld because I had NO tax liability; AND
- This year I expect a refund of ALL Federal income tax withheld because I expect to have NO tax liability; AND
- This year if my income exceeds $550 and includes nonwage income, another person cannot claim me as a dependent.

If you meet all of the above conditions, enter the year effective and "EXEMPT" here ▶ 6 19

7 Are you a full-time student? (Note: *Full-time students are not automatically exempt.*) 7 ☐ Yes ☒ No

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.

Employee's signature ▶ Gary B. Peterson Date ▶ August 3, 19--

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Personal Allowances Worksheet

A Enter "1" for yourself if no one else can claim you as a dependent . . . . . A ____

B Enter "1" if: { 1. You are single and have only one job; or
2. You are married, have only one job, and your spouse does not work; or
3. Your wages from a second job or your spouse's wages (or the total of both) are $1,000 or less. } . . B ____

C Enter "1" for your spouse. But, you may choose to enter "0" if you are married and have either a working spouse or more than one job (this may help you avoid having too little tax withheld) . . . . . C ____

D Enter number of dependents (other than your spouse or yourself) whom you will claim on your tax return . . . . . D ____

E Enter "1" if you will file as head of household on your tax return (see conditions under "Head of Household," above) . . E ____

F Enter "1" if you have at least $1,500 of child or dependent care expenses for which you plan to claim a credit . . . . F ____

G Add lines A through F and enter total here . . . . . ▶ G ____

..... Cut here and give the certificate to your employer. Keep the top portion for your records. .....

Form **W-4** Department of the Treasury Internal Revenue Service

Employee's Withholding Allowance Certificate

▶ For Privacy Act and Paperwork Reduction Act Notice, see reverse.

OMB No 1545-0

19

1 Type or print your first name and middle initial | Last name | 2 Your social security nu

Home address (number and street or rural route)

City or town, state, and ZIP code

3 Marital status { ☐ Single ☐ Married
☐ Married, but withhold at higher Single rate.
Note: *If married, but legally separated, or spouse is a nonresident alien, check the Single box.*

4 Total number of allowances you are claiming (from line G above or from the Worksheets on back if they apply) . . . 4

5 Additional amount, if any, you want deducted from each pay . . . . . 5 $

6 I claim exemption from withholding and I certify that I meet ALL of the following conditions for exemption:
- Last year I had a right to a refund of ALL Federal income tax withheld because I had NO tax liability; AND
- This year I expect a refund of ALL Federal income tax withheld because I expect to have NO tax liability; AND
- This year if my income exceeds $550 and includes nonwage income, another person cannot claim me as a dependent.

If you meet all of the above conditions, enter the year effective and "EXEMPT" here . . . . . ▶ 6 19

7 Are you a full-time student? (Note: *Full-time students are not automatically exempt.*) . . . . . 7 ☐ Yes ☐ No

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.

Employee's signature ▶ Date ▶ , 19

☞ *Check your Work. Record your score.*

WORTH READING — Work Force Outlook

- Of the 21.2 million people expected to join the work force between 1986 and 2000, 12.6 million will be women and 8.6 million will be men.
- The labor force will be older by the year 2000. The number of workers between the ages of 45 and 54 will increase by 12.8 million.

Source: U.S. Delpartment of Labor

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CHECKPOINT 4-3

YOUR GOAL: Get 8 or more answers correct.

Review the completed Employment Eligibility Verification (Form I-9). Complete the following blank form with information about yourself.

EMPLOYMENT ELIGIBILITY VERIFICATION (Form I-9)

[1] EMPLOYEE INFORMATION AND VERIFICATION: (To be completed and signed by employee.)

Name (Print or Type) Last	First	Middle	Birth Name
MARTINEZ	MARILYN	CHAVEZ	MARTINEZ
Address: Street Name and Number	**City**	**State**	**ZIP Code**
476 PALM DRIVE	FLAGSTAFF,	ARIZONA	86011-2345
Date of Birth (Month Day Year)		**Social Security Number**	
FEBRUARY 28, 1965		547-23-7347	

I attest, under penalty of perjury, that I am (check box):

- [x] 1. A citizen or national of the United States.
- [ ] 2. An alien lawfully admitted for permanent residence (Alien Number A_____).
- [ ] 3. An alien authorized by the Immigration and Naturalization Service to work in the United States (Alien Number A_____ or Admission Number_____, expiration of employment authorization, if any_____).

I attest, under penalty of perjury, the documents that I have presented as evidence of identity and employment are genuine and relate to me. I am aware that federal law provides for imprisonment and/or fine for any false statements or use of false documents in connection with this certificate.

Signature	Date (Month Day Year)
Marilyn Chavez Martinez	June 15, 19--

EMPLOYMENT ELIGIBILITY VERIFICATION (Form I-9)

[1] EMPLOYEE INFORMATION AND VERIFICATION: (To be completed and signed by employee.)

Name (Print or Type) Last	First	Middle	Birth Name
Address: Street Name and Number	**City**	**State**	**ZIP Code**
Date of Birth (Month Day Year)		**Social Security Number**	

I attest, under penalty of perjury, that I am (check box):

- [ ] 1. A citizen or national of the United States.
- [ ] 2. An alien lawfully admitted for permanent residence (Alien Number A_____).
- [ ] 3. An alien authorized by the Immigration and Naturalization Service to work in the United States (Alien Number A_____ or Admission Number_____, expiration of employment authorization, if any_____).

I attest, under penalty of perjury, the documents that I have presented as evidence of identity and employment are genuine and relate to me. I am aware that federal law provides for imprisonment and/or fine for any false statements or use of false documents in connection with this certificate.

Signature	Date (Month Day Year)

☞ *Check your work. Record your score.*

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ACTIVITY 4-1 YOUR GOAL: Get 4 or more answers correct.

Review the completed Form W-4. Write the correct answer for each of the following questions in the space provided.

Cut here and give the certificate to your employer. Keep the top portion for your records.

Form **W-4** (Department of the Treasury, Internal Revenue Service)

Employee's Withholding Allowance Certificate

▶ For Privacy Act and Paperwork Reduction Act Notice, see reverse.

OMB No 1545-0010

19--

1 Type or print your first name and middle initial: Sharon R. Last name: Richards

2 Your social security number: 357 - 28 - 7894

Home address (number and street or rural route): 746 Hillsborough Avenue

City or town, state, and ZIP code: Topeka, Kansas 66612-7892

3 Marital status: ☐ Single ☒ Married ☐ Married, but withhold at higher Single rate.

Note: If married, but legally separated, or spouse is a nonresident alien, check the Single box.

4 Total number of allowances you are claiming (from line G above or from the Worksheets on back if they apply) . . . 4 2

5 Additional amount, if any, you want deducted from each pay . . . 5 $

6 I claim exemption from withholding and I certify that I meet ALL of the following conditions for exemption:

- Last year I had a right to a refund of ALL Federal income tax withheld because I had NO tax liability; AND
- This year I expect a refund of ALL Federal income tax withheld because I expect to have NO tax liability; AND
- This year if my income exceeds $550 and includes nonwage income, another person cannot claim me as a dependent.

If you meet all of the above conditions, enter the year effective and "EXEMPT" here . . . . . ▶ 6 19

7 Are you a full-time student? (Note: *Full-time students are not automatically exempt.*) . . . 7 ☐ Yes ☐ No

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.

Employee's signature ▶ Sharon R. Richards Date ▶ July 3, 19--

1. What is the employee's last name? _____
2. What is her Social Security number? _____
3. What is her marital status? _____
4. What city and state does she live in? _____
5. What is the total number of allowances she is claiming? _____

☞ *Check your work. Record your score.*

BEST COPY AVAILABLE

ACTIVITY 4-2 **YOUR GOAL:** Get 4 or more answers correct

Read the following information on the Form I-9. Write down the errors made by Kathy Padilla in the space provided.

EMPLOYMENT ELIGIBILITY VERIFICATION (Form I-9)

[1] EMPLOYEE INFORMATION AND VERIFICATION: (To be completed and signed by employee.)

Name (Print or Type) Last	First	Middle	Birth Name
Padilla			

Address Street Name and Number	City	State	ZIP Code
476 East Avenue	San Francisco		94115-4532

Date of Birth (Month Day Year)	Social Security Number
	476-5-3789

I attest, under penalty of perjury, that I am (check box):

- [X] 1. A citizen or national of the United States.
- [ ] 2. An alien lawfully admitted for permanent residence (Alien Number A_____)
- [ ] 3. An alien authorized by the Immigration and Naturalization Service to work in the United States (Alien Number A_____ or Admission Number_____, expiration of employment authorization, if any_____)

I attest, under penalty of perjury, the documents that I have presented as evidence of identity and employment are genuine and relate to me. I am aware that federal law provides for imprisonment and/or fine for any false statements or use of false documents in connection with this certificate.

Signature	Date (Month Day Year)
	May 7, 19--

1. _____

2. _____

3. _____

4. _____

5. _____

☞ *Check your work. Record your score.*

REVIEW - COVINGTON INDUSTRIES

Instructions: Scan the pages given for the answers to the following questions.

_____ 1. Forms

_____ 2. Allowance

_____ 3. Dependents

_____ 4. Exempt Status

_____ 5. Spouse

_____ 6. Head of Household

_____ 7. Form I-9

_____ 8. Penalty of Perjury

_____ 9. Equal Opportunity Employer

_____ 10. Form W-4

_____ 11. Immigration and Naturalization Service

_____ 12. Information asked for on Form I-9

_____ 13. Employer's records

_____ 14. IRS

A. Employment Eligibility Verification Form

B. From completed for income tax withholding purposes

C. People other than your wife or husband that you support

D. Means a person may be fined or go the prison for giving false information

E. An unmarried person who pays more than 50% of household expenses

F. A person who is dependent on you for support

G. Means an employer will hire a person regardless of gender, sexual preference, color, religion, race, family background or veteran status

H. Agency that requires Form I-9

I. A claim that allows you to have no federal income tax withheld from your pay check

J. Name, address, date of birth, birth name, social security numbers and immigration status

K. Refers to a person's culture or national origin

L. Forms filled out by employee that are kept on file by the employer

M. A husband or wife

N. Internal Revenue Service

are included on the worksheet and Form W-4:

Dependents People other than your wife or husband that you support. Children and elderly parents may be dependents.

Exempt Status A claim that allows you to have no federal income tax withheld from your paycheck. You may claim to be exempt if you will not earn enough to owe any federal tax.

Head of Household An unmarried person who pays more than 50 percent of household expenses.

Spouse A wife or husband.

CHECKPOINT 4-2

YOUR GOAL: Get 10 or more answers correct.

Review the completed Personal Allowances Worksheet and Form W-4, Employee's Withholding Allowance Certificate. Complete the following blank form with information about yourself.

Personal Allowances Worksheet

A	Enter "1" for yourself if no one else can claim you as a dependent	A 1
B	Enter "1" if: 1. You are single and have only one job; or 2. You are married, have only one job, and your spouse does not work; or 3. Your wages from a second job or your spouse's wages (or the total of both) are $1,000 or less.	B
C	Enter "1" for your spouse. But, you may choose to enter "0" if you are married and have either a working spouse or more than one job (this may help you avoid having too little tax withheld)	C 0
D	Enter number of dependents (other than your spouse or yourself) whom you will claim on your tax return	D
E	Enter "1" if you will file as head of household on your tax return (see conditions under "Head of Household," above)	E
F	Enter "1" if you have at least $1,500 of child or dependent care expenses for which you plan to claim a credit	F
G	Add lines A through F and enter total here	▶ G 1

Cut here and give the certificate to your employer. Keep the top portion for your records.

Form **W-4** Department of the Treasury Internal Revenue Service

Employee's Withholding Allowance Certificate

▶ For Privacy Act and Paperwork Reduction Act Notice, see reverse.

OMB No 1545-0010 19--

1 Type or print your first name and middle initial: Gary B. Last name: Peterson

2 Your social security number: 257 - 46 - 8150

Home address (number and street or rural route): 356 N. First Street

City or town, state, and ZIP code: Orlando, Florida 32801-1342

3 Marital status: [X] Single [ ] Married [ ] Married, but withhold at higher Single rate.

Note: *If married, but legally separated, or spouse is a nonresident alien, check the Single box.*

4 Total number of allowances you are claiming (from line G above or from the Worksheets on back if they apply) 4 1

5 Additional amount, if any, you want deducted from each pay 5 $

6 I claim exemption from withholding and I certify that I meet ALL of the following conditions for exemption:

- Last year I had a right to a refund of ALL Federal income tax withheld because I had NO tax liability; AND
- This year I expect a refund of ALL Federal income tax withheld because I expect to have NO tax liability; AND
- This year if my income exceeds $550 and includes nonwage income, another person cannot claim me as a dependent

If you meet all of the above conditions, enter the year effective and "EXEMPT" here ▶ 6 19

7 Are you a full-time student? (Note: *Full-time students are not automatically exempt.*) 7 [ ] Yes [X] No

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.

Employee's signature ▶ Gary B. Peterson Date ▶ August 3, 19--

BEST COPY AVAILABLE

Personal Allowances Worksheet

A Enter "1" for yourself if no one else can claim you as a dependent . . . . . A ____

B Enter "1" if: { 1. You are single and have only one job; or
2. You are married, have only one job, and your spouse does not work; or
3. Your wages from a second job or your spouse's wages (or the total of both) are $1,000 or less } . . B ____

C Enter "1" for your spouse. But, you may choose to enter "0" if you are married and have either a working spouse or more than one job (this may help you avoid having too little tax withheld) . . . . . C ____

D Enter number of dependents (other than your spouse or yourself) whom you will claim on your tax return . . . . . D ____

E Enter "1" if you will file as head of household on your tax return (see conditions under "Head of Household," above) . . E ____

F Enter "1" if you have at least $1,500 of child or dependent care expenses for which you plan to claim a credit . . . . F ____

G Add lines A through F and enter total here . . . . . ▶ G ____

---------- Cut here and give the certificate to your employer. Keep the top portion for your records. ----------

Form **W-4** Department of the Treasury Internal Revenue Service

Employee's Withholding Allowance Certificate

▶ For Privacy Act and Paperwork Reduction Act Notice, see reverse.

OMB No 1545-0° 19

1 Type or print your first name and middle initial Last name 2 Your social security nu

Home address (number and street or rural route)

City or town, state, and ZIP code

3 Marital status { ☐ Single ☐ Married
☐ Married, but withhold at higher Single rate.
Note: *If married, but legally separated, or spouse is a nonresident alien, check the Single box.*

4 Total number of allowances you are claiming (from line G above or from the Worksheets on back if they apply) . . . 4

5 Additional amount, if any, you want deducted from each pay . . . . . 5 $

6 I claim exemption from withholding and I certify that I meet ALL of the following conditions for exemption:
- Last year I had a right to a refund of ALL Federal income tax withheld because I had NO tax liability; AND
- This year I expect a refund of ALL Federal income tax withheld because I expect to have NO tax liability; AND
- This year if my income exceeds $550 and includes nonwage income, another person cannot claim me as a dependent.

If you meet all of the above conditions, enter the year effective and "EXEMPT" here . . . . . ▶ 6 19

7 Are you a full-time student? (Note: *Full-time students are not automatically exempt.*) . . . . . 7 ☐ Yes ☐ No

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.

Employee's signature ▶ Date ▶ , 19

☞ *Check your Work. Record your score.*

WORTH READING — Work Force Outlook

- Of the 21.2 million people expected to join the work force between 1986 and 2000, 12.6 million will be women and 8.6 million will be men.
- The labor force will be older by the year 2000. The number of workers between the ages of 45 and 54 will increase by 12.8 million.

Source: U.S. Delpartment of Labor

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CHECKPOINT 4-3

YOUR GOAL: Get 8 or more answers correct.

Review the completed Employment Eligibility Verification (Form I-9). Complete the following blank form with information about yourself.

EMPLOYMENT ELIGIBILITY VERIFICATION (Form I-9)

1 EMPLOYEE INFORMATION AND VERIFICATION: (To be completed and signed by employee.)

Name (Print or Type) Last	First	Middle	Birth Name
MARTINEZ	MARILYN	CHAVEZ	MARTINEZ
Address: Street Name and Number	**City**	**State**	**ZIP Code**
476 PALM DRIVE	FLAGSTAFF,	ARIZONA	86011-2345
Date of Birth (Month Day Year)		**Social Security Number**	
FEBRUARY 28, 1965		547-23-7347	

I attest, under penalty of perjury, that I am (check box):

- [x] 1. A citizen or national of the United States.
- [ ] 2. An alien lawfully admitted for permanent residence (Alien Number A_____).
- [ ] 3. An alien authorized by the Immigration and Naturalization Service to work in the United States (Alien Number A_____ or Admission Number_____, expiration of employment authorization, if any_____).

I attest, under penalty of perjury, the documents that I have presented as evidence of identity and employment are genuine and relate to me. I am aware that federal law provides for imprisonment and/or fine for any false statements or use of false documents in connection with this certificate.

Signature	Date (Month Day Year)
Marilyn Chavez Martinez	June 15, 19--

EMPLOYMENT ELIGIBILITY VERIFICATION (Form I-9)

1 EMPLOYEE INFORMATION AND VERIFICATION: (To be completed and signed by employee.)

Name (Print or Type) Last	First	Middle	Birth Name
Address: Street Name and Number	**City**	**State**	**ZIP Code**
Date of Birth (Month Day Year)		**Social Security Number**	

I attest, under penalty of perjury, that I am (check box):

- [ ] 1. A citizen or national of the United States.
- [ ] 2. An alien lawfully admitted for permanent residence (Alien Number A_____).
- [ ] 3. An alien authorized by the Immigration and Naturalization Service to work in the United States (Alien Number A_____ or Admission Number_____, expiration of employment authorization, if any_____).

I attest, under penalty of perjury, the documents that I have presented as evidence of identity and employment are genuine and relate to me. I am aware that federal law provides for imprisonment and/or fine for any false statements or use of false documents in connection with this certificate.

Signature	Date (Month Day Year)

☞ *Check your work. Record your score.*

BEST COPY AVAILABLE

Please read instructions carefully before completing this form. The instructions must be available during completion of this form. ANTI-DISCRIMINATION NOTICE. It is illegal to discriminate against work eligible individuals. Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because of a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Verification. To be completed and signed by employee at the time employment begins

Print Name: Last	First	Middle Initial	Maiden Name
Address (Street Name and Number)		Apt. #	Date of Birth (month/day/year)
City	State	Zip Code	Social Security #

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following):
- ☐ A citizen or national of the United States
- ☐ A Lawful Permanent Resident (Alien # A _____)
- ☐ An alien authorized to work until ____/____/____ (Alien # or Admission # _____)

Employee's Signature | Date (month/day/year)

Preparer and/or Translator Certification. (To be completed and signed if Section 1 is prepared by a person other than the employee.) I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.

Preparer's/Translator's Signature | Print Name

Address (Street Name and Number, City, State, Zip Code) | Date (month/day/year)

Section 2. Employer Review and Verification. To be completed and signed by employer. Examine one document from List A OR examine one document from List B and one from List C as listed on the reverse of this form and record the title, number and expiration date, if any, of the document(s).

	List A	OR	List B	AND	List C
Document title:					
Issuing authority:					
Document #:					
Expiration Date (if any):	___/___/___		___/___/___		___/___/___
Document #:					
Expiration Date (if any):	___/___/___				

CERTIFICATION - I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on (month/day/year) ____/____/____ and that to the best of my knowledge the employee is eligible to work in the United States. (State employment agencies may omit the date the employee began employment).

Signature of Employer or Authorized Representative | Print Name: LYNN A. HOWE | Title: DIRECTOR OF INDUSTRIAL RELATI

Business or Organization Name: LOVINGTON INDUSTRIES, INC. | Address (Street Name and Number, City, State, Zip Code): RT. 1 INDUSTRIAL PARK, OPP, AL. 36467 | Date (month/day/year)

Section 3. Updating and Reverification. To be completed and signed by employer

A. New Name (if applicable) | B. Date of rehire (month/day/year) (if applicable)

C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment eligibility.

Document Title: _____ Document #: _____ Expiration Date (if any): ___/___/___

I attest, under penalty of perjury, that to the best of my knowledge, this employee is eligible to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

Signature of Employer or Authorized Representative | Date (month/day/year)

Form I-9 (Rev. 11-21-91) N

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LISTS OF ACCEPTABLE DOCUMENTS

LIST A

Documents that Establish Both Identity and Employment Eligibility

1. U.S. Passport (unexpired or expired)
2. Certificate of U.S. Citizenship *(INS Form N-560 or N-561)*
3. Certificate of Naturalization *(INS Form N-550 or N-570)*
4. Unexpired foreign passport, with *I-551 stamp* or attached *INS Form I-94* indicating unexpired employment authorization
5. Alien Registration Receipt Card with photograph *(INS Form I-151 or I-551)*
6. Unexpired Temporary Resident Card *(INS Form I-688)*
7. Unexpired Employment Authorization Card *(INS Form I-688A)*
8. Unexpired Reentry Permit *(INS Form I-327)*
9. Unexpired Refugee Travel Document *(INS Form I-571)*
10. Unexpired Employment Authorization Document issued by the INS which contains a photograph *(INS Form I-688B)*

OR

LIST B

Documents that Establish Identity

1. Driver's license or ID card issued by a state or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address
2. ID card issued by federal, state, or local government agencies or entities provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address
3. School ID card with a photograph
4. Voter's registration card
5. U.S. Military card or draft record
6. Military dependent's ID card
7. U.S. Coast Guard Merchant Mariner Card
8. Native American tribal document
9. Driver's license issued by a Canadian government authority

For persons under age 18 who are unable to present a document listed above:

10. School record or report card
11. Clinic, doctor, or hospital record
12. Day-care or nursery school record

AND

LIST C

Documents that Establish Employment Eligibility

1. U.S. social security card issued by the Social Security Administration *(other than a card stating it is not valid for employment)*
2. Certification of Birth Abroad issued by the Department of State *(Form FS-545 or Form DS-1350)*
3. Original or certified copy of a birth certificate issued by a state, county, municipal authority or outlying possession of the United States bearing an official seal
4. Native American tribal document
5. U.S. Citizen ID Card *(INS Form I-197)*
6. ID Card for use of Resident Citizen in the United States *(INS Form I-179)*
7. Unexpired employment authorization document issued by the INS *(other than those listed under List A)*

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274)

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Reading
Following Directions
Regulations

PREVIEW - COVINGTON INDUSTRIES

The Employment Eligibility Verification Form is used to verify that an applicant meets the requirements for employment in the United States. Review the sample form and correctly fill it out.

WLCIREPRFD

INSTRUCTIONS

PLEASE READ ALL INSTRUCTIONS CAREFULLY BEFORE COMPLETING THIS FORM.

Anti-Discrimination Notice. It is illegal to discriminate against any individual (other than an alien not authorized to work in the U.S.) in hiring, discharging, or recruiting or referring for a fee because of that individual's national origin or citizenship status. It is illegal to discriminate against work eligible individuals. Employers **CANNOT** specify which document(s) they will accept from an employee. The refusal to hire an individual because of a future expiration date may also constitute illegal discrimination.

Section 1 - Employee. All employees, citizens and noncitizens, hired after November 6, 1986, must complete Section 1 of this form at the time of hire, which is the actual beginning of employment. The employer is responsible for insuring that Section 1 is timely and properly completed.

Preparer/Translator Certification. The Preparer/Translator Certification must be completed if Section 1 is prepared by a person other than the employee. A preparer/translator may be used only when the employee is unable to complete Section 1 on his/her own. However, the employee must still sign Section 1 personally.

Section 2 - Employer. For the purpose of completing this form, the term "employer" includes those recruiters and referrers for a fee who are agricultural associations, agricultural employers, or farm labor contractors.

Employers must complete Section 2 by examining evidence of identity and employment eligibility within three (3) business days of the date employment begins. If employees are authorized to work, but are unable to present the required document(s) within three business days, they must present a receipt for the application of the document(s) within three business days and the actual document(s) within ninety (90) days. However, if employers hire individuals for a duration of less than three business days, Section 2 must be completed at the time employment begins. **Employers must record:** 1) document title; 2) issuing authority; 3) document number, 4) expiration date, if any; and 5) the date employment begins. Employers must sign and date the certification. Employees must present original documents. Employers may, but are not required to, photocopy the document(s) presented. These photocopies may only be used for the verification process and must be retained with the I-9. **However, employers are still responsible for completing the I-9.**

Section 3 - Updating and Reverification. Employers must complete Section 3 when updating and/or reverifying the I-9. Employers must reverify employment eligibility of their employees on or before the expiration date recorded in Section 1. Employers **CANNOT** specify which document(s) they will accept from an employee.

- If an employee's name has changed at the time this form is being updated/reverified, complete Block A.
- If an employee is rehired within three (3) years of the date this form was originally completed and the employee is still eligible to be employed on the same basis as previously indicated on this form (updating), complete Block B and the signature block.
- If an employee is rehired within three (3) years of the date this form was originally completed and the employee's work authorization has expired or if a current employee's work authorization is about to expire (reverification), complete Block B and
  - examine any document that reflects that the employee is authorized to work in the U.S. (see List A or C),
  - record the document title, document number and expiration date (if any) in Block C, and
  - complete the signature block.

Photocopying and Retaining Form I-9. A blank I-9 may be reproduced provided both sides are copied. The instructions must be available to all employees completing this form. Employers must retain completed I-9s for three (3) years after the date of hire or one (1) year after the date employment ends, whichever is later.

For more detailed information, you may refer to the INS Handbook for Employers, (Form M-274). You may obtain the handbook at your local INS office.

Privacy Act Notice. The authority for collecting this information is the Immigration Reform and Control Act of 1986, Pub. L. 99-603 (8 U.S.C. 1324a).

This information is for employers to verify the eligibility of individuals for employment to preclude the unlawful hiring, or recruiting or referring for a fee, of aliens who are not authorized to work in the United States.

This information will be used by employers as a record of their basis for determining eligibility of an employee to work in the United States. The form will be kept by the employer and made available for inspection by officials of the U.S. Immigration and Naturalization Service, the Department of Labor, and the Office of Special Counsel for Immigration Related Unfair Employment Practices.

Submission of the information required in this form is voluntary. However, an individual may not begin employment unless this form is completed, since employers are subject to civil or criminal penalties if they do not comply with the Immigration Reform and Control Act of 1986.

Reporting Burden. We try to create forms and instructions that are accurate, can be easily understood, and which impose the least possible burden on you to provide us with information. Often this is difficult because some immigration laws are very complex. Accordingly, the reporting burden for this collection of information is computed as follows: 1) learning about this form, 5 minutes; 2) completing the form, 5 minutes; and 3) assembling and filing (recordkeeping) the form, 5 minutes, for an average of 15 minutes per response. If you have comments regarding the accuracy of this burden estimate, or suggestions for making this form simpler, you can write to both the Immigration and Naturalization Service, 425 I Street, N.W., Room 5304, Washington, D.C. 20536, and the Office of Management and Budget, Paperwork Reduction Project, OMB No. 1115-0136, Washington, D.C. 20503.

EMPLOYERS MUST RETAIN COMPLETED I-9
PLEASE DO NOT MAIL COMPLETED I-9 TO INS

BEST COPY AVAILABLE

ACTIVITY 4-2 **YOUR GOAL:** Get 4 or more answers correct.

Read the following information on the Form I-9. Write down the errors made by Kathy Padilla in the space provided.

EMPLOYMENT ELIGIBILITY VERIFICATION (Form I-9)

1 EMPLOYEE INFORMATION AND VERIFICATION: (To be completed and signed by employee.)

Name (Print or Type) Last	First	Middle	Birth Name
Padilla			

Address Street Name and Number	City	State	ZIP Code
476 East Avenue	San Francisco		94115-4532

Date of Birth (Month Day Year)	Social Security Number
	476-5-3789

I attest, under penalty of perjury, that I am (check box):

☒ 1. A citizen or national of the United States.
☐ 2. An alien lawfully admitted for permanent residence (Alien Number A_____).
☐ 3. An alien authorized by the Immigration and Naturalization Service to work in the United States (Alien Number A_____ or Admission Number_____, expiration of employment authorization, if any_____).

I attest, under penalty of perjury, the documents that I have presented as evidence of identity and employment are genuine and relate to me. I am aware that federal law provides for imprisonment and/or fine for any false statements or use of false documents in connection with this certificate.

Signature	Date (Month Day Year)
	May 7, 19--

1. _____

2. _____

3. _____

4. _____

5. _____

☞ *Check your work. Record your score.*

BEST COPY AVAILABLE

ACTIVITY 4-1 YOUR GOAL: Get 4 or more answers correct

Review the completed Form W-4. Write the correct answer for each of the following questions in the space provided.

Cut here and give the certificate to your employer. Keep the top portion for your records.

Form **W-4** Department of the Treasury Internal Revenue Service

Employee's Withholding Allowance Certificate

▶ For Privacy Act and Paperwork Reduction Act Notice, see reverse.

OMB No 1545-0010

19--

1 Type or print your first name and middle initial: Sharon R. Last name: Richards

2 Your social security number: 357 - 28 - 7894

Home address (number and street or rural route): 746 Hillsborough Avenue

City or town, state, and ZIP code: Topeka, Kansas 66612-7892

3 Marital status: ☐ Single ☒ Married ☐ Married, but withhold at higher Single rate.

Note: *If married, but legally separated, or spouse is a nonresident alien, check the Single box.*

4 Total number of allowances you are claiming (from line G above or from the Worksheets on back if they apply) . . . 4 2

5 Additional amount, if any, you want deducted from each pay . . . 5 $

6 I claim exemption from withholding and I certify that I meet ALL of the following conditions for exemption:

- Last year I had a right to a refund of ALL Federal income tax withheld because I had NO tax liability; AND
- This year I expect a refund of ALL Federal income tax withheld because I expect to have NO tax liability; AND
- This year if my income exceeds $550 and includes nonwage income, another person cannot claim me as a dependent.

If you meet all of the above conditions, enter the year effective and "EXEMPT" here . . . . . ▶ 6 19

7 Are you a full-time student? (Note: *Full-time students are not automatically exempt.*) . . . 7 ☐ Yes ☐ No

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.

Employee's signature ▶ Sharon R. Richards Date ▶ July 3, 19--

1. What is the employee's last name? _____
2. What is her Social Security number? _____
3. What is her marital status? _____
4. What city and state does she live in? _____
5. What is the total number of allowances she is claiming? _____

☞ *Check your work. Record your score.*

BEST COPY AVAILABLE

Reading
Following Directions
Regulations

ACTIVITY - COVINGTON INDUSTRIES

The Employment Eligibility Verification Form includes 3 sections. Refer to the given section to answer these questions.

Section 1

1. Your name should be written

   a. First, MI, Last
   b. MI, Last, First
   c. Last, First, MI

2. Section 1 asks you to check one of 3 boxes. If you are a native born American you should check box

   a. 1
   b. 2
   c. 3

3. If you were not born in the United States but do have permanent residence you should check box

   a. 1
   b. 2
   c. 3

Section 2 asks you to present certain documents as proof of eligibility. Refer to the list of acceptable documents to determine which one should be used in the following situations.

4. In order to establish both identity and employment eligibility you can use

   a. a U.S. Passport
   b. A Driver's License
   c. Native American tribal document

5. An applicant has presented a driver's license as a document to establish identity. According to Form I-9, which one of these documents will establish proper eligibility?

   a. School record or report card
   b. U.S. Social Security card
   c. School I.D. card

6. An applicant for employment has presented a certified copy of a birth certificate issued by a state authority. According to the lists of acceptable documents, which of the following documents may she use to prove identity?

   a. U.S. Social Security card
   b. U.S. Citizen I.D. card
   c. Voter's registration card

7. According to the sample form, who has authority to examine and certify that the correct documents have been presented and are correct?

   a. applicant
   b. employer or authorized representative
   c. government official

8. Under **Section 3**, this form is to be updated in the event that

   a. the employee is rehired
   b. the employee quits
   c. the employee wants it done

9. This form should also be updated if the employee

   a. is required to present additional documents
   b. changes their name
   c. both a & b

10. Providing false documentation can result in

   a. imprisonment
   b. fines
   c. both a & b

WLCIREACFD

Please read instructions carefully before completing this form. The instructions must be available during completion of this form. **ANTI-DISCRIMINATION NOTICE.** It is illegal to discriminate against work eligible individuals. Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because of a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Verification. To be completed and signed by employee at the time employment begins

Print Name: Last	First	Middle Initial	Maiden Name
Address (Street Name and Number)		Apt. #	Date of Birth (month/day/year)
City	State	Zip Code	Social Security #

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following):
- ☐ A citizen or national of the United States
- ☒ A Lawful Permanent Resident (Alien # A _____)
- ☐ An alien authorized to work until ____/____/____ (Alien # or Admission # _____)

Employee's Signature | Date (month/day/year)

Preparer and/or Translator Certification. *(To be completed and signed if Section 1 is prepared by a person other than the employee.) I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.*

Preparer's/Translator's Signature | Print Name

Address (Street Name and Number, City, State, Zip Code) | Date (month/day/year)

Section 2. Employer Review and Verification. To be completed and signed by employer. Examine one document from List A OR examine one document from List B and one from List C as listed on the reverse of this form and record the title, number and expiration date, if any, of the document(s).

	List A	OR	List B	AND	List C
Document title:					
Issuing authority:					
Document #:					
Expiration Date (if any):	___/___/___		___/___/___		___/___/___
Document #:					
Expiration Date (if any):	___/___/___				

CERTIFICATION - I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on (month/day/year) ____/____/____ and that to the best of my knowledge the employee is eligible to work in the United States. (State employment agencies may omit the date the employee began employment).

Signature of Employer or Authorized Representative	Print Name	Title
	LYNN A. HOWE	DIRECTOR OF INDUSTRIAL REL
Business or Organization Name / Address (Street Name and Number, City, State, Zip Code)		Date (month/day/year)
COVINGTON INDUSTRIES, INC. RT. 1 INDUSTRIAL PARK, OPP, AL. 36467		

Section 3. Updating and Reverification. To be completed and signed by employer

A. New Name (if applicable)	B. Date of rehire (month/day/year) (if applicable)

C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment eligibility.

Document Title: _____ Document #: _____ Expiration Date (if any): ___/___/___

I attest, under penalty of perjury, that to the best of my knowledge, this employee is eligible to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

Signature of Employer or Authorized Representative | Date (month/day/year)

Form I-9 (Rev. 11-21-91) N

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LISTS OF ACCEPTABLE DOCUMENTS

LIST A

Documents that Establish Both Identity and Employment Eligibility

1. U.S. Passport (unexpired or expired)
2. Certificate of U.S. Citizenship *(INS Form N-560 or N-561)*
3. Certificate of Naturalization *(INS Form N-550 or N-570)*
4. Unexpired foreign passport, with *I-551 stamp or* attached *INS Form I-94* indicating unexpired employment authorization
5. Alien Registration Receipt Card with photograph *(INS Form I-151 or I-551)*
6. Unexpired Temporary Resident Card *(INS Form I-688)*
7. Unexpired Employment Authorization Card *(INS Form I-688A)*
8. Unexpired Reentry Permit *(INS Form I-327)*
9. Unexpired Refugee Travel Document *(INS Form I-571)*
10. Unexpired Employment Authorization Document issued by the INS which contains a photograph *(INS Form I-688B)*

OR

LIST B

Documents that Establish Identity

1. Driver's license or ID card issued by a state or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address
2. ID card issued by federal, state, or local government agencies or entities provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address
3. School ID card with a photograph
4. Voter's registration card
5. U.S. Military card or draft record
6. Military dependent's ID card
7. U.S. Coast Guard Merchant Mariner Card
8. Native American tribal document
9. Driver's license issued by a Canadian government authority

For persons under age 18 who are unable to present a document listed above:

10. School record or report card
11. Clinic, doctor, or hospital record
12. Day-care or nursery school record

AND

LIST C

Documents that Establish Employment Eligibility

1. U.S. social security card issued by the Social Security Administration *(other than a card stating it is not valid for employment)*
2. Certification of Birth Abroad issued by the Department of State *(Form FS-545 or Form DS-1350)*
3. Original or certified copy of a birth certificate issued by a state, county, municipal authority or outlying possession of the United States bearing an official seal
4. Native American tribal document
5. U.S. Citizen ID Card *(INS Form I-197)*
6. ID Card for use of Resident Citizen in the United States *(INS Form I-179)*
7. Unexpired employment authorization document issued by the INS *(other than those listed under List A)*

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274)

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Reading
Following Directions
Regulations

JOB SIMULATION - COVINGTON INDUSTRIES

Peggy is applying for a _____ job with Covington Industries. You have been asked to help Peggy fill out Form I-9, Employment Eligibility Verification. Peggy gives you the following information. You would be the preparer of the document.

Name - Peggy J. Smith
415 High Hill Street
Cityville, AL 36403

Maiden name - Johnson
DOB - 1/8/50
SS# - 937-72-9696

She is a citizen of the United States. She presents the following documents to you.

1. Alabama Driver's License # - 898999
   expiration date - 1/8/95
2. Voter's registration card from the State of Alabama
3. U. S. Social Security Card
4. A certified copy of a Alabama Birth Certificate

Instructions: Using the sample document, help Peggy fill out the form correctly. Remember that you are the preparer.

WLCIREJSFD

Please read instructions carefully before completing this form. The instructions must be available during completion of this form. **ANTI-DISCRIMINATION NOTICE.** It is illegal to discriminate against work eligible individuals. Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because of a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Verification. To be completed and signed by employee at the time employment begins

Print Name: Last	First	Middle Initial	Maiden Name
Address (Street Name and Number)		Apt. #	Date of Birth (month/day/year)
City	State	Zip Code	Social Security #

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following):
- ☐ A citizen or national of the United States
- ☒ A Lawful Permanent Resident (Alien # A _____)
- ☐ An alien authorized to work until ____/____/____ (Alien # or Admission # _____)

Employee's Signature | Date (month/day/year)

Preparer and/or Translator Certification. (To be completed and signed if Section 1 is prepared by a person other than the employee.) I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.

Preparer's/Translator's Signature | Print Name

Address (Street Name and Number, City, State, Zip Code) | Date (month/day/year)

Section 2. Employer Review and Verification. To be completed and signed by employer. Examine one document from List A OR examine one document from List B and one from List C as listed on the reverse of this form and record the title, number and expiration date, if any, of the document(s)

	List A	OR	List B	AND	List C
Document title:					
Issuing authority:					
Document #:					
Expiration Date (if any):	___/___/___		___/___/___		___/___/___
Document #:					
Expiration Date (if any):	___/___/___				

CERTIFICATION - I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on (month/day/year) ____/____/____ and that to the best of my knowledge the employee is eligible to work in the United States. (State employment agencies may omit the date the employee began employment).

Signature of Employer or Authorized Representative	Print Name	Title
	LYNN A. HOWE	DIRECTOR OF INDUSTRIAL RELATI
Business or Organization Name	Address (Street Name and Number, City, State, Zip Code)	Date (month/day/year)
COVINGTON INDUSTRIES, INC. RT. 1 INDUSTRIAL PARK, OPP, AL. 36467		

Section 3. Updating and Reverification. To be completed and signed by employer

A. New Name (if applicable)	B. Date of rehire (month/day/year) (if applicable)

C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment eligibility.

Document Title: _____ Document #: _____ Expiration Date (if any): ___/___/___

I attest, under penalty of perjury, that to the best of my knowledge, this employee is eligible to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

Signature of Employer or Authorized Representative | Date (month/day/year)

Form I-9 (Rev. 11-21-91) N

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LISTS OF ACCEPTABLE DOCUMENTS

LIST A

Documents that Establish Both Identity and Employment Eligibility

1. U.S. Passport (unexpired or expired)
2. Certificate of U.S. Citizenship *(INS Form N-560 or N-561)*
3. Certificate of Naturalization *(INS Form N-550 or N-570)*
4. Unexpired foreign passport, with *I-551 stamp* or attached *INS Form I-94* indicating unexpired employment authorization
5. Alien Registration Receipt Card with photograph *(INS Form I-151 or I-551)*
6. Unexpired Temporary Resident Card *(INS Form I-688)*
7. Unexpired Employment Authorization Card *(INS Form I-688A)*
8. Unexpired Reentry Permit *(INS Form I-327)*
9. Unexpired Refugee Travel Document *(INS Form I-571)*
10. Unexpired Employment Authorization Document issued by the INS which contains a photograph *(INS Form I-688B)*

OR

LIST B

Documents that Establish Identity

1. Driver's license or ID card issued by a state or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address
2. ID card issued by federal, state, or local government agencies or entities provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address
3. School ID card with a photograph
4. Voter's registration card
5. U.S. Military card or draft record
6. Military dependent's ID card
7. U.S. Coast Guard Merchant Mariner Card
8. Native American tribal document
9. Driver's license issued by a Canadian government authority

For persons under age 18 who are unable to present a document listed above:

10. School record or report card
11. Clinic, doctor, or hospital record
12. Day-care or nursery school record

AND

LIST C

Documents that Establish Employment Eligibility

1. U.S. social security card issu by the Social Security Administration *(other than a card stating it is not valid for employment)*
2. Certification of Birth Abroad issued by the Department of State *(Form FS-545 or Form DS-1350)*
3. Original or certified copy of a birth certificate issued by a state, county, municipal authority or outlying possessio of the United States bearing a official seal
4. Native American tribal docume
5. U.S. Citizen ID Card *(INS Form I-197)*
6. ID Card for use of Resident Citizen in the United States *(INS Form I-179)*
7. Unexpired employment authorization document issued by the INS *(other than those listed under List A)*

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274)

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Reading
Following Directions
Regulations

REVIEW - COVINGTON INDUSTRIES

Instructions: Match the following words to their correct definitions.

_____ 1. Employee information and verification

_____ 2. Penalties for providing false documents

_____ 3. Employee's signature is required

_____ 4. Employee may present only 1 document if that is from

_____ 5. If the employee presents 2 documents one must be from list B and 1 from

_____ 6. Examples of these documents are given

_____ 7. Certification of documents must be made

_____ 8. Driver's license

_____ 9. U.S. Social Security card

_____ 10. Form I-9 should be updated in case of

A. found in Section 1

B. by employer or authorized representative

C. List A

D. on back of form I-9

E. An example of a document from List C

F. Fines/imprisonment

G. an employee changes name

H. List C

I. an example of a document from list B

J. at the end of Section 1

WLCIREREFD

Please read instructions carefully before completing this form. The instructions must be available during completion of this form. ANTI-DISCRIMINATION NOTICE. It is illegal to discriminate against work eligible individuals. Employers CANNOT specify which document(s) they will accept from an employee. The refusal to hire an individual because of a future expiration date may also constitute illegal discrimination.

Section 1. Employee Information and Verification. To be completed and signed by employee at the time employment begins

Print Name: Last	First	Middle Initial	Maiden Name
Address (Street Name and Number)		Apt. #	Date of Birth (month/day/year)
City	State	Zip Code	Social Security #

I am aware that federal law provides for imprisonment and/or fines for false statements or use of false documents in connection with the completion of this form.

I attest, under penalty of perjury, that I am (check one of the following):
- ☐ A citizen or national of the United States
- ☐ A Lawful Permanent Resident (Alien # A _____)
- ☐ An alien authorized to work until ____/____/____ (Alien # or Admission # _____)

Employee's Signature	Date (month/day/year)

Preparer and/or Translator Certification. (To be completed and signed if Section 1 is prepared by a person other than the employee.) I attest, under penalty of perjury, that I have assisted in the completion of this form and that to the best of my knowledge the information is true and correct.

Preparer's/Translator's Signature	Print Name
Address (Street Name and Number, City, State, Zip Code)	Date (month/day/year)

Section 2. Employer Review and Verification. To be completed and signed by employer. Examine one document from List A OR examine one document from List B and one from List C as listed on the reverse of this form and record the title, number and expiration date, if any, of the document(s).

	List A	OR	List B	AND	List C
Document title:					
Issuing authority:					
Document #:					
Expiration Date (if any):	___/___/___		___/___/___		___/___/___
Document #:					
Expiration Date (if any):	___/___/___				

CERTIFICATION - I attest, under penalty of perjury, that I have examined the document(s) presented by the above-named employee, that the above-listed document(s) appear to be genuine and to relate to the employee named, that the employee began employment on (month/day/year) ____/____/____ and that to the best of my knowledge the employee is eligible to work in the United States. (State employment agencies may omit the date the employee began employment).

Signature of Employer or Authorized Representative	Print Name	Title
	LYNN A. HOWE	DIRECTOR OF INDUSTRIAL RELAT
Business or Organization Name	Address (Street Name and Number, City, State, Zip Code)	Date (month/day/year)
COVINGTON INDUSTRIES, INC.	RT. 1 INDUSTRIAL PARK, OPP, AL. 36467	

Section 3. Updating and Reverification. To be completed and signed by employer

A. New Name (if applicable)	B. Date of rehire (month/day/year) (if applicable)

C. If employee's previous grant of work authorization has expired, provide the information below for the document that establishes current employment eligibility.

Document Title: _____ Document #: _____ Expiration Date (if any): ___/___/___

I attest, under penalty of perjury, that to the best of my knowledge, this employee is eligible to work in the United States, and if the employee presented document(s), the document(s) I have examined appear to be genuine and to relate to the individual.

Signature of Employer or Authorized Representative	Date (month/day/year)

Form I-9 (Rev. 11-21-91) N

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LISTS OF ACCEPTABLE DOCUMENTS

LIST A

Documents that Establish Both Identity and Employment Eligibility

1. U.S. Passport (unexpired or expired)
2. Certificate of U.S. Citizenship *(INS Form N-560 or N-561)*
3. Certificate of Naturalization *(INS Form N-550 or N-570)*
4. Unexpired foreign passport, with *I-551 stamp* or attached *INS Form I-94* indicating unexpired employment authorization
5. Alien Registration Receipt Card with photograph *(INS Form I-151 or I-551)*
6. Unexpired Temporary Resident Card *(INS Form I-688)*
7. Unexpired Employment Authorization Card *(INS Form I-688A)*
8. Unexpired Reentry Permit *(INS Form I-327)*
9. Unexpired Refugee Travel Document *(INS Form I-571)*
10. Unexpired Employment Authorization Document issued by the INS which contains a photograph *(INS Form I-688B)*

OR

LIST B

Documents that Establish Identity

1. Driver's license or ID card issued by a state or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address
2. ID card issued by federal, state, or local government agencies or entities provided it contains a photograph or information such as name, date of birth, sex, height, eye color, and address
3. School ID card with a photograph
4. Voter's registration card
5. U.S. Military card or draft record
6. Military dependent's ID card
7. U.S. Coast Guard Merchant Mariner Card
8. Native American tribal document
9. Driver's license issued by a Canadian government authority

For persons under age 18 who are unable to present a document listed above:

10. School record or report card
11. Clinic, doctor, or hospital record
12. Day-care or nursery school record

AND

LIST C

Documents that Establish Employment Eligibility

1. U.S. social security card issue by the Social Security Administration *(other than a card stating it is not valid for employment)*
2. Certification of Birth Abroad issued by the Department of State *(Form FS-545 or Form DS-1350)*
3. Original or certified copy of a birth certificate issued by a state, county, municipal authority or outlying possessior of the United States bearing a official seal
4. Native American tribal docume
5. U.S. Citizen ID Card *(INS Form I-197)*
6. ID Card for use of Resident Citizen in the United States *(INS Form I-179)*
7. Unexpired employment authorization document issued by the INS *(other than those listed under List A)*

Illustrations of many of these documents appear in Part 8 of the Handbook for Employers (M-274)

Reading
Interpreting Rules
Regulations

PREVIEW - COVINGTON INDUSTRIES

Instructions: Refer to the W-4 Form to answer the following questions.

1. If you are a member of a two-earner/two-job family you should

   a. both claim the deductions
   b. not claim any deductions
   c. figure the deductions allowed and divide them between all jobs

2. The purpose of form W-4 is to

   a. establish eligibility of employee
   b. create paper work
   c. help employers hold out enough tax

3. If you are not exempt from withholding tax, you should

   a. skip to the withholding certificate
   b. fill out Personal Allowance Worksheet
   c. not be required to complete form

4. A Head of Household must be

   a. unmarried, providing more than 50% of cost of a home and have dependent(s)
   b. unmarried, providing a home and at least 75% support for two dependents
   c. run a household

5. If you receive large amounts of interest or dividends you should

   a. not include these on worksheet
   b. consider making estimated tax payments
   c. estimate your taxes

6. You may claim exempt on form W-4 if

   a. you had no tax liability last year
   b. you expect to have no tax liability this year
   c. if you make over $600, no one else can claim you as a dependent
   d. all of the above must be met

WLCIREREIR

7. Form W-4 consists of how many worksheets?

   a. 1
   b. 2
   c. 3

8. You may check your allowances to see if they are correct by checking

   a. Pub 191
   b. Pub CYA
   c. Pub 919

9. If you qualify for advanced earned income credit you should fill out

   a. Form W-5
   b. Form EIC
   c. Form EI5

10. You should complete all of the form and give your employer

   a. the completed worksheets
   b. the certificate
   c. the compelled worksheets and the certificate

WLCIREREIR

1992 Form W-4

Department of the Treasur
Internal Revenue Service

Purpose. Complete Form W-4 so that your employer can withhold the correct amount of Federal income tax from your pay.

Exemption From Withholding. Read line 7 of the certificate below to see if you can claim exempt status. If exempt, complete line 7; but do not complete lines 5 and 6. No Federal income tax will be withheld from your pay. Your exemption is good for one year only. It expires February 15, 1993.

Basic Instructions. Employees who are not exempt should complete the Personal Allowances Worksheet. Additional worksheets are provided on page 2 for employees to adjust their withholding allowances based on itemized deductions, adjustments to income, or two-earner/two-job situations. Complete all worksheets that apply to your situation. The worksheets will help you figure the number of withholding allowances you are entitled to claim. However, you may claim fewer allowances than this.

Head of Household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals.

Nonwage Income. If you have a large amount of nonwage income, such as interest or dividends, you should consider making estimated tax payments using Form 1040-ES. Otherwise, you may find that you owe additional tax at the end of the year.

Two-Earner/Two-Jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. The total should be divided among all jobs. Your withholding will usually be most accurate when all allowances are claimed on the W-4 filed for the highest paying job and zero allowances are claimed for the others.

Advance Earned Income Credit. If you are eligible for the credit, you can receive it added to your paycheck throughout the year. For details, get Form W-5 from your employer.

Check Your Withholding. After your W-4 takes effect, you can use Pub. 919, Is My Withholding Correct for 1992?, to see how the dollar amount you are having withheld compares to your estimated total annual tax. Call 1-800-829-3676 to order this publication. Check your local telephone directory for the IRS assistance number if you need further help.

Personal Allowances Worksheet

For 1992, the value of your personal exemption(s) is reduced if your income is over $105,250 ($157,900 if married filing jointly, $131,550 if head of household, or $78,950 if married filing separately). Get Pub. 919 for details.

A	Enter "1" for **yourself** if no one else can claim you as a dependent	A ____
B	Enter "1" if: • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are $1,000 or less.	B ____
C	Enter "1" for your **spouse.** But, you may choose to enter -0- if you are married and have either a working spouse or more than one job (this may help you avoid having too little tax withheld)	C ____
D	Enter number of **dependents** (other than your spouse or yourself) whom you will claim on your tax return	D ____
E	Enter "1" if you will file as **head of household** on your tax return (see conditions under "Head of Household," above)	E ____
F	Enter "1" if you have at least $1,500 of child or dependent care expenses for which you plan to claim a credit	F ____
G	Add lines A through F and enter total here. Note: *This amount may be different from the number of exemptions you claim on your return* ▶	G ____

For accuracy, do all worksheets that apply.

- If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.
- If you are single and have more than one job and your combined earnings from all jobs exceed $29,000 OR if you are married and have a working spouse or more than one job, and the combined earnings from all jobs exceed $50,000, see the Two-Earner/Two-Job Worksheet on page 2 if you want to avoid having too little tax withheld.
- If neither of the above situations applies, stop here and enter the number from line G on line 5 of Form W-4 below.

Cut here and give the certificate to your employer. Keep the top portion for your records.

Form **W-4**
Department of the Treasury
Internal Revenue Service

Employee's Withholding Allowance Certificate

▶ For Privacy Act and Paperwork Reduction Act Notice, see reverse.

OMB No. 1545-0010

1992

1	Type or print your first name and middle initial / Last name	2 Your social security number
	Home address (number and street or rural route)	3 ☐ Single ☐ Married ☐ Married, but withhold at higher Single rate. Note: *If married, but legally separated, or spouse is a nonresident alien, check the Single box.*
	City or town, state, and ZIP code	4 If your last name differs from that on your social security card, check here and call 1-800-772-1213 for more information ▶ ☐
5	Total number of allowances you are claiming (from line G above or from the Worksheets on back if they apply)	5
6	Additional amount, if any, you want deducted from each paycheck	6 $
7	I claim exemption from withholding and I certify that I meet **ALL** of the following conditions for exemption: • Last year I had a right to a refund of **ALL** Federal income tax withheld because I had **NO** tax liability; **AND** • This year I expect a refund of **ALL** Federal income tax withheld because I expect to have **NO** tax liability; **AND** • This year if my income exceeds $600 and includes nonwage income, another person cannot claim me as a dependent. If you meet all of the above conditions, enter the year effective and "EXEMPT" here ▶	7 19
8	Are you a full-time student? (Note: *Full-time students are not automatically exempt.*)	8 ☐ Yes ☐ No

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.

Employee's signature ▶ Date ▶ , 19

9 Employer's name and address (Employer: Complete 9 and 11 only if sending to the IRS)	10 Office code (optional)	11 Employer identification number

Cat. No. 10220Q

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Reading
Interpreting Rules
Regulations

PREVIEW - COVINGTON INDUSTRIES

Answer Key

1. c
2. c
3. b
4. a
5. b
6. d
7. c
8. c
9. a
10. b

WLCIREPRIR

Reading
Interpreting Rules
Regulations

ACTIVITY - COVINGTON INDUSTRIES

Instructions: Refer to the sample W-4 to match the following.

_____ 1. Provides more than 50% of household expense for oneself and dependent

_____ 2. Maybe applied to each check if it is applied for using the W-5 from

_____ 3. Keep this portion for your records

_____ 4. Return to employer

_____ 5. If you itemize deductions, fill out

_____ 6. If you have child care expenses of $2,000

_____ 7. If no one else claims you as a dependent

_____ 8. Employee must check this section

_____ 9. Paid no tax last year, expect to pay no tax this year and no one claims you as a dependent

_____ 10. Husband and wife both work. They should file this

A. Worksheets

B. Claim yourself as a dependent

C. Advanced earned income credit

D. Deductions and adjustment worksheet

E. Exempt

F. Certificate

G. Marital status

H. Claim/add deduction

I. Two earner/two job worksheet

J. Head of Household

WLCIREACIR

1992 Form W-4

Department of the Treasury
Internal Revenue Service

Purpose. Complete Form W-4 so that your employer can withhold the correct amount of Federal income tax from your pay.

Exemption From Withholding. Read line 7 of the certificate below to see if you can claim exempt status. If exempt, complete line 7; but do not complete lines 5 and 6. No Federal income tax will be withheld from your pay. Your exemption is good for one year only. It expires February 15, 1993.

Basic Instructions. Employees who are not exempt should complete the Personal Allowances Worksheet. Additional worksheets are provided on page 2 for employees to adjust their withholding allowances based on itemized deductions, adjustments to income, or two-earner/two-job situations. Complete all worksheets that apply to your situation. The worksheets will help you figure the number of withholding allowances you are entitled to claim. However, you may claim fewer allowances than this.

Head of Household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals.

Nonwage Income. If you have a large amount of nonwage income, such as interest or dividends, you should consider making estimated tax payments using Form 1040-ES. Otherwise, you may find that you owe additional tax at the end of the year.

Two-Earner/Two-Jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. The total should be divided among all jobs. Your withholding will usually be most accurate when all allowances are claimed on the W-4 filed for the highest paying job and zero allowances are claimed for the others.

Advance Earned Income Credit. If you are eligible for this credit, you can receive it added to your paycheck throughout the year. For details, get Form W-5 from your employer.

Check Your Withholding. After your W-4 takes effect, you can use Pub. 919, Is My Withholding Correct for 1992?, to see how the dollar amount you are having withheld compares to your estimated total annual tax. Call 1-800-829-3676 to order this publication. Check your local telephone directory for the IRS assistance number if you need further help.

Personal Allowances Worksheet

For 1992, the value of your personal exemption(s) is reduced if your income is over $105,250 ($157,900 if married filing jointly, $131,550 if head of household, or $78,950 if married filing separately). Get Pub. 919 for details.

A	Enter "1" for yourself if no one else can claim you as a dependent	A ____
B	Enter "1" if: • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are $1,000 or less.	B ____
C	Enter "1" for your spouse. But, you may choose to enter -0- if you are married and have either a working spouse or more than one job (this may help you avoid having too little tax withheld)	C ____
D	Enter number of dependents (other than your spouse or yourself) whom you will claim on your tax return	D ____
E	Enter "1" if you will file as head of household on your tax return (see conditions under "Head of Household," above)	E ____
F	Enter "1" if you have at least $1,500 of child or dependent care expenses for which you plan to claim a credit	F ____
G	Add lines A through F and enter total here. Note: *This amount may be different from the number of exemptions you claim on your return* ▶	G ____

For accuracy, do all worksheets that apply.

- If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.
- If you are single and have more than one job and your combined earnings from all jobs exceed $29,000 OR if you are married and have a working spouse or more than one job, and the combined earnings from all jobs exceed $50,000, see the Two-Earner/Two-Job Worksheet on page 2 if you want to avoid having too little tax withheld.
- If neither of the above situations applies, stop here and enter the number from line G on line 5 of Form W-4 below.

..... Cut here and give the certificate to your employer. Keep the top portion for your records. .....

Form **W-4**
Department of the Treasury
Internal Revenue Service

Employee's Withholding Allowance Certificate

▶ For Privacy Act and Paperwork Reduction Act Notice, see reverse.

OMB No. 1545-0010

1992

1 Type or print your first name and middle initial / Last name		2 Your social security number
Home address (number and street or rural route)	3 ☐ Single ☐ Married ☐ Married, but withhold at higher Single rate. Note: *If married, but legally separated, or spouse is a nonresident alien, check the Single box.*	
City or town, state, and ZIP code	4 If your last name differs from that on your social security card, check here and call 1-800-772-1213 for more information ▶ ☐	
5 Total number of allowances you are claiming (from line G above or from the Worksheets on back if they apply)		5
6 Additional amount, if any, you want deducted from each paycheck		6 $
7 I claim exemption from withholding and I certify that I meet **ALL** of the following conditions for exemption: • Last year I had a right to a refund of **ALL** Federal income tax withheld because I had **NO** tax liability; **AND** • This year I expect a refund of **ALL** Federal income tax withheld because I expect to have **NO** tax liability; **AND** • This year if my income exceeds $600 and includes nonwage income, another person cannot claim me as a dependent. If you meet all of the above conditions, enter the year effective and "EXEMPT" here ▶		7 19
8 Are you a full-time student? (Note: *Full-time students are not automatically exempt.*)		8 ☐ Yes ☐ No

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.

Employee's signature ▶ Date ▶ , 19

9 Employer's name and address (Employer: Complete 9 and 11 only if sending to the IRS)	10 Office code (optional)	11 Employer identification number

Cat. No. 10220Q

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Deductions and Adjustments Worksheet

Note: *Use this worksheet only if you plan to itemize deductions or claim adjustments to income on your 1992 tax return.*

1 Enter an estimate of your 1992 itemized deductions. These include: qualifying home mortgage interest, charitable contributions, state and local taxes (but not sales taxes), medical expenses in excess of 7.5% of your income, and miscellaneous deductions. (For 1992, you may have to reduce your itemized deductions if your income is over $105,250 ($52,625 if married filing separately). Get Pub. 919 for details.) . . . 1 $

2 Enter: { $6,000 if married filing jointly or qualifying widow(er) / $5,250 if head of household / $3,600 if single / $3,000 if married filing separately } . . . . . 2 $

3 Subtract line 2 from line 1. If line 2 is greater than line 1, enter -0- . . . . . 3 $

4 Enter an estimate of your 1992 adjustments to income. These include alimony paid and deductible IRA contributions . . . 4 $

5 Add lines 3 and 4 and enter the total . . . . . 5 $

6 Enter an estimate of your 1992 nonwage income (such as dividends or interest income) . . . . . 6 $

7 Subtract line 6 from line 5. Enter the result, but not less than -0- . . . . . 7 $

8 Divide the amount on line 7 by $2,500 and enter the result here. Drop any fraction 8

9 Enter the number from Personal Allowances Worksheet, line G, on page 1 9

10 Add lines 8 and 9 and enter the total here. If you plan to use the Two-Earner/Two-Job Worksheet, also enter the total on line 1, below. Otherwise, stop here and enter this total on Form W-4, line 5, on page 1 10

Two-Earner/Two-Job Worksheet

Note: *Use this worksheet only if the instructions for line G on page 1 direct you here.*

1 Enter the number from line G on page 1 (or from line 10 above if you used the Deductions and Adjustments Worksheet) 1

2 Find the number in Table 1 below that applies to the LOWEST paying job and enter it here 2

3 If line 1 is GREATER THAN OR EQUAL TO line 2, subtract line 2 from line 1. Enter the result here (if zero, enter -0-) and on Form W-4, line 5, on page 1. DO NOT use the rest of this worksheet 3

Note: *If line 1 is LESS THAN line 2, enter -0- on Form W-4, line 5, on page 1. Complete lines 4–9 to calculate the additional dollar withholding necessary to avoid a year-end tax bill.*

4 Enter the number from line 2 of this worksheet 4

5 Enter the number from line 1 of this worksheet 5

6 Subtract line 5 from line 4 6

7 Find the amount in Table 2 below that applies to the HIGHEST paying job and enter it here . . . . 7 $

8 Multiply line 7 by line 6 and enter the result here. This is the additional annual withholding amount needed . 8 $

9 Divide line 8 by the number of pay periods remaining in 1992. (For example, divide by 26 if you are paid every other week and you complete this form in December of 1991.) Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck . . . . . 9 $

Table 1: Two-Earner/Two-Job Worksheet

Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above
0 - $4,000	0	0 - $6,000	0
4,001 - 8,000	1	6,001 - 10,000	1
8,001 - 13,000	2	10,001 - 14,000	2
13,001 - 18,000	3	14,001 - 18,000	3
18,001 - 22,000	4	18,001 - 22,000	4
22,001 - 26,000	5	22,001 - 45,000	5
26,001 - 30,000	6	45,001 and over	6
30,001 - 35,000	7		
35,001 - 40,000	8		
40,001 - 60,000	9		
60,001 - 80,000	10		
80,001 and over	11		

Table 2: Two-Earner/Two-Job Worksheet

Married Filing Jointly		All Others	
If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
0 - $50,000	$340	0 - $27,000	$340
50,001 - 100,000	640	27,001 - 58,000	640
100,001 and over	710	58,001 and over	710

Privacy Act and Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United State The Internal Revenue Code requires this information under sections 3402(f)(2)(A) and 6109 and their regulations. Failure to provide a completed form will result in your being treated as a single person who claims no withholding allowances. Routine uses of this information include giving it to the Departmer of Justice for civil and criminal litigation and to cities, states, and the District of Columbia for use in administering their tax laws.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is: Recordkeeping 46 min., Learning about the law or the form 10 min., Preparing the form 70 min. If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the Internal Revenue Service, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the Office of Management and Budget, Paperwork Reduction Project (1545-0010), Washington, DC 20503. DO NOT send the tax form to either of these offices. Instead, give it to your employer.

☆U.S.GPO:1991-0-285-

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JOB SIMULATION - COVINGTON INDUSTRIES

Instructions: Refer to the sample W-4 to answer the following questions.

1. Estelle turns pants at Covington. She and her husband have three children. Her husband works also. He claims himself and their three children on his job. Their child care expense totals 2500.00 per year. According to the Personal Allowance Worksheet, Estelle should claim how many allowances?

   a. 1
   b. 2
   c. 5

2. If Inez wants an additional amount held out of each check, she should check line _____ and give the amount.

   a. 1
   b. 5
   c. 6

3. Cindy has worked with Covington for four years. She and her son live with Cindy's mom. Cindy does not have to pay rent or up keep on her mom's house. Cindy plans on filing as a single head of household in 1993. Cindy _____ file this way.

   a. can
   b. cannot
   c. does not have enough dependents to

4. Nathan and Susan both work at Covington. Nathan trims, inspects and folds. Susan stitches around bottoms. Nathan also fixes small engines on Saturdays. According to the directions on the Personal Allowances Worksheets

   a. both should file separately
   b. both should fill out the two earner/two job worksheet
   c. both should fill out the deductions and adjustments worksheets

5. Nathan and Susan's lowest paying job pays $8,250. Their highest paying job pays $15,000. If the number on line G was 2 should they continue the form?

   a. no
   b. yes
   c. only if necessary

1992 Form W-4

Department of the Treasury
Internal Revenue Service

Purpose. Complete Form W-4 so that your employer can withhold the correct amount of Federal income tax from your pay.

Exemption From Withholding. Read line 7 of the certificate below to see if you can claim exempt status. *If exempt, complete line 7; but do not complete lines 5 and 6.* No Federal income tax will be withheld from your pay. Your exemption is good for one year only. It expires February 15, 1993.

Basic Instructions. Employees who are not exempt should complete the Personal Allowances Worksheet. Additional worksheets are provided on page 2 for employees to adjust their withholding allowances based on itemized deductions, adjustments to income, or two-earner/two-job situations. Complete all worksheets that apply to your situation. The worksheets will help you figure the number of withholding allowances you are entitled to claim. However, you may claim fewer allowances than this.

Head of Household. Generally, you may claim head of household filing status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals.

Nonwage Income. If you have a large amount of nonwage income, such as interest or dividends, you should consider making estimated tax payments using Form 1040-ES. Otherwise, you may find that you owe additional tax at the end of the year.

Two-Earner/Two-Jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. The total should be divided among all jobs. Your withholding will usually be most accurate when all allowances are claimed on the W-4 filed for the highest paying job and zero allowances are claimed for the others.

Advance Earned Income Credit. If you are eligible for the credit, you can receive it added to your paycheck throughout the year. For details, get Form W-5 from your employer.

Check Your Withholding. After your W-4 takes effect, you can use Pub. 919, Is My Withholding Correct for 1992?, to see how the dollar amount you are having withheld compares to your estimated total annual tax. Call 1-800-829-3676 to order this publication. Check your local telephone directory for the IRS assistance number if you need further help.

Personal Allowances Worksheet

For 1992, the value of your personal exemption(s) is reduced if your income is over $105,250 ($157,900 if married filing jointly, $131,550 if head of household, or $78,950 if married filing separately). Get Pub. 919 for details.

A	Enter "1" for yourself if no one else can claim you as a dependent	A ____
B	Enter "1" if: • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are $1,000 or less.	B ____
C	Enter "1" for your spouse. But, you may choose to enter -0- if you are married and have either a working spouse or more than one job (this may help you avoid having too little tax withheld)	C ____
D	Enter number of dependents (other than your spouse or yourself) whom you will claim on your tax return	D ____
E	Enter "1" if you will file as head of household on your tax return (see conditions under "Head of Household," above)	E ____
F	Enter "1" if you have at least $1,500 of child or dependent care expenses for which you plan to claim a credit	F ____
G	Add lines A through F and enter total here. Note: *This amount may be different from the number of exemptions you claim on your return* ▶	G ____

For accuracy, do all worksheets that apply.

- If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.
- If you are single and have more than one job and your combined earnings from all jobs exceed $29,000 OR if you are married and have a working spouse or more than one job, and the combined earnings from all jobs exceed $50,000, see the Two-Earner/Two-Job Worksheet on page 2 if you want to avoid having too little tax withheld.
- If neither of the above situations applies, stop here and enter the number from line G on line 5 of Form W-4 below.

Cut here and give the certificate to your employer. Keep the top portion for your records.

Form **W-4**
Department of the Treasury
Internal Revenue Service

Employee's Withholding Allowance Certificate

▶ For Privacy Act and Paperwork Reduction Act Notice, see reverse.

OMB No. 1545-0010

1992

1	Type or print your first name and middle initial / Last name	2 Your social security number
	Home address (number and street or rural route)	3 ☐ Single ☐ Married ☐ Married, but withhold at higher Single rate. Note: *If married, but legally separated, or spouse is a nonresident alien, check the Single box.*
	City or town, state, and ZIP code	4 If your last name differs from that on your social security card, check here and call 1-800-772-1213 for more information ▶ ☐
5	Total number of allowances you are claiming (from line G above or from the Worksheets on back if they apply)	5
6	Additional amount, if any, you want deducted from each paycheck	6 $
7	I claim exemption from withholding and I certify that I meet **ALL** of the following conditions for exemption: • Last year I had a right to a refund of **ALL** Federal income tax withheld because I had **NO** tax liability; **AND** • This year I expect a refund of **ALL** Federal income tax withheld because I expect to have **NO** tax liability; **AND** • This year if my income exceeds $600 and includes nonwage income, another person cannot claim me as a dependent. If you meet all of the above conditions, enter the year effective and "EXEMPT" here ▶	7 19
8	Are you a full-time student? (Note: *Full-time students are not automatically exempt.*)	8 ☐ Yes ☐ No

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.

Employee's signature ▶ Date ▶ , 19

9 Employer's name and address (Employer: Complete 9 and 11 only if sending to the IRS)	10 Office code (optional)	11 Employer identification number

Cat. No. 10220Q

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Reading
Interpreting Rules
Regulations

REVIEW - COVINGTON INDUSTRIE3

Instructions: Refer to the W-4 Form to answer the following questions.

1. A Head of Household must be

   a. unmarried, providing more than 50% of cost of a home and have dependent(s)
   b. unmarried, providing a home and at least 75% support for two dependents
   c. run a household

2. If you are a member of a two-earner/two-job family you should

   a. both claim the deductions
   b. not claim any deductions
   c. figure the deductions allowed and divide them between all jobs

3. The purpose of form W-4 is to

   a. establish eligibility of employee
   b. create paper work
   c. help employers hold out enough tax

4. If you are not exempt from withholding tax, you should

   a. skip to the withholding certificate
   b. fill out Personal Allowance Worksheet
   c. not be required to complete form

5. You may claim exempt on form W-4 if

   a. you had no tax liability last year
   b. you expect to have no tax liability this year
   c. if you make over $600, no one else can claim you as a dependent
   d. all of the above must be met

6. If you receive large amounts of interest or dividends you should

   a. not include these on worksheet
   b. consider making estimated tax payments
   c. estimate your taxes

WLCIREREIR

7. You should complete all of the form and give your employer

   a. the completed worksheets
   b. the certificate
   c. the compelled worksheets and the certificate

8. Form W-4 consists of how many worksheets?

   a. 1
   b. 2
   c. 3

9. You may check your allowances to see if they are correct by checking

   a. Pub 191
   b. Pub CYA
   c. Pub 919

10. If you qualify for advanced earned income credit you should fill out

   a. Form W-5
   b. Form EIC
   c. Form EI5

WLCIREREIR

1992 Form W-4

Department of the Treasury
Internal Revenue Service

Purpose. Complete Form W-4 so that your employer can withhold the correct amount of Federal income tax from your pay.

Exemption From Withholding. Read line 7 of the certificate below to see if you can claim exempt status. If exempt, complete line 7; but do not complete lines 5 and 6. No Federal income tax will be withheld from your pay. Your exemption is good for one year only. It expires February 15, 1993.

Basic Instructions. Employees who are not exempt should complete the Personal Allowances Worksheet. Additional worksheets are provided on page 2 for employees to adjust their withholding allowances based on itemized deductions, adjustments to income, or two-earner/two-job situations. Complete all worksheets that apply to your situation. The worksheets will help you figure the number of withholding allowances you are entitled to claim. However, you may claim fewer allowances than this.

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A Enter "1" for yourself if no one else can claim you as a dependent . . . . . A ____

B Enter "1" if:
- You are single and have only one job; or
- You are married, have only one job, and your spouse does not work; or
- Your wages from a second job or your spouse's wages (or the total of both) are $1,000 or less.

. . B ____

C Enter "1" for your spouse. But, you may choose to enter -0- if you are married and have either a working spouse or more than one job (this may help you avoid having too little tax withheld) . . . . . C ____

D Enter number of dependents (other than your spouse or yourself) whom you will claim on your tax return . . . . . D ____

E Enter "1" if you will file as head of household on your tax return (see conditions under "Head of Household," above) . E ____

F Enter "1" if you have at least $1,500 of child or dependent care expenses for which you plan to claim a credit . . F ____

G Add lines A through F and enter total here. **Note:** *This amount may be different from the number of exemptions you claim on your return* ▶ G ____

For accuracy, do all worksheets that apply.
- If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2.
- If you are single and have more than one job and your combined earnings from all jobs exceed $29,000 OR if you are married and have a working spouse or more than one job, and the combined earnings from all jobs exceed $50,000, see the Two-Earner/Two-Job Worksheet on page 2 if you want to avoid having too little tax withheld.
- If neither of the above situations applies, stop here and enter the number from line G on line 5 of Form W-4 below.

Cut here and give the certificate to your employer. Keep the top portion for your records.

Form **W-4**
Department of the Treasury
Internal Revenue Service

Employee's Withholding Allowance Certificate

▶ For Privacy Act and Paperwork Reduction Act Notice, see reverse.

OMB No. 1545-0010
1992

1 Type or print your first name and middle initial | Last name | 2 Your social security number

Home address (number and street or rural route) | 3 ☐ Single ☐ Married ☐ Married, but withhold at higher Single rate.
Note: If married, but legally separated, or spouse is a nonresident alien, check the Single box.

City or town, state, and ZIP code | 4 If your last name differs from that on your social security card, check here and call 1-800-772-1213 for more information . ▶ ☐

5 Total number of allowances you are claiming (from line G above or from the Worksheets on back if they apply) | 5

6 Additional amount, if any, you want deducted from each paycheck . . . . . | 6 $

7 I claim exemption from withholding and I certify that I meet **ALL** of the following conditions for exemption:
- Last year I had a right to a refund of **ALL** Federal income tax withheld because I had **NO** tax liability; **AND**
- This year I expect a refund of **ALL** Federal income tax withheld because I expect to have **NO** tax liability; **AND**
- This year if my income exceeds $600 and includes nonwage income, another person cannot claim me as a dependent.

If you meet all of the above conditions, enter the year effective and "EXEMPT" here . . . ▶ 7 19

Are you a full-time student? (**Note:** *Full-time students are not automatically exempt.*) . . . . . 8 ☐ Yes ☐ No

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.

Employee's signature ▶ Date ▶ , 19

Employer's name and address (Employer: Complete 9 and 11 only if sending to the IRS) | 10 Office code (optional) | 11 Employer identification number

Cat. No. 10220Q

54

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Reading
Interpreting Rules
Regulations

REVIEW - COVINGTON INDUSTRIES

Answer Key

1. a
2. c
3. c
4. b
5. d
6. b
7. b
8. c
9. c
10. a

WLCIREREIR

Math
Decimals
Regulations

PREVIEW - COVINGTON INDUSTRIES

Instructions: Attached are sample tickets. These tickets include much information in a small space. Review the tickets to determine the following.

1. On ticket 5, the number .173 stands for the amount Jean earns for each piece that she counts and records. What place does the seven represent?

   a. tenth
   b. hundredths
   c. thousandths

2. On ticket 10, the number .0640 stands for the amount Jackie gets for each bottom she stitches around. What place does the 6 represent?

   a. tenths
   b. hundredths
   c. thousandths

3. On ticket 9, the number .0396 stands for the amount Patricia earns for each turn she makes. The number 6 represents which place?

   a. hundredths
   b. thousandths
   c. ten thousandths

4. Debbie finishes her bundle and attaches ticket 11 to it. When she figures what she made on the bundle, she should multiply

   a. .0671 x 27
   b. 26044 x 27
   c. .671 x 27

5. Refer to #4. She would earn _____ for this bundle.

   a. 1.81
   b. 7.03188
   c. 18.117

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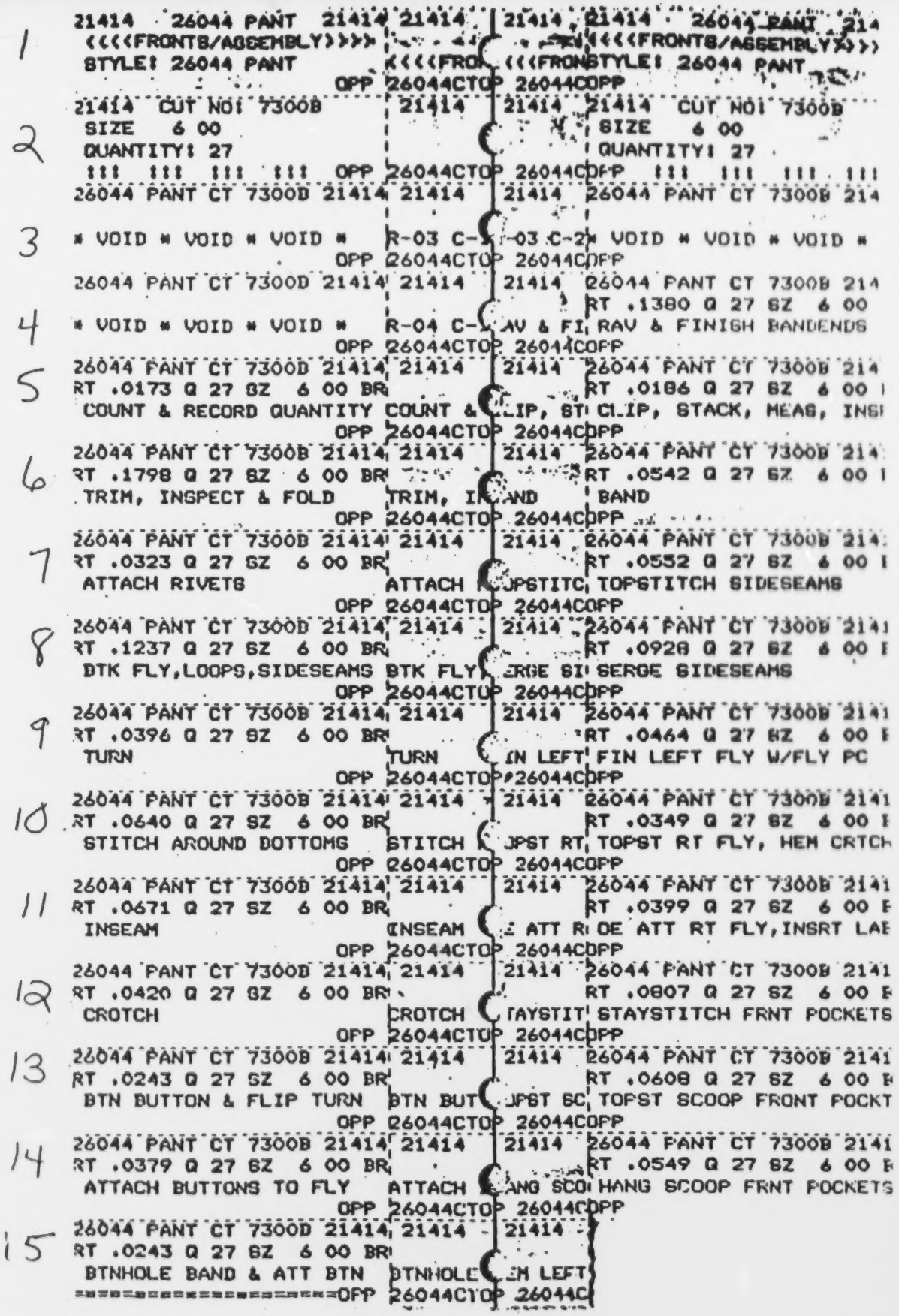
1
21414 26044 PANT 21414 21414 21414 21414 26044 PANT 214
<<<<FRONTS/ASSEMBLY>>>> <<<<FRONTS/ASSEMBLY>>>>
STYLE: 26044 PANT <<<<FRO <<<FRONSTYLE: 26044 PANT
OPP 26044CTOP 26044COPP
2
21414 CUT NO: 7300B 21414 21414 21414 CUT NO: 7300B
SIZE 6 00 SIZE 6 00
QUANTITY: 27 QUANTITY: 27
!!! !!! !!! !!! OPP 26044CTOP 26044COPP !!! !!! !!! !!!
26044 PANT CT 7300B 21414 21414 21414 26044 PANT CT 7300B 214
3
* VOID * VOID * VOID * R-03 C- -03 C-2 * VOID * VOID * VOID *
OPP 26044CTOP 26044COPP
26044 PANT CT 7300D 21414 21414 21414 26044 PANT CT 7300B 214
RT .1380 Q 27 SZ 6 00
4
* VOID * VOID * VOID * R-04 C- AV & FI RAV & FINISH BANDENDS
OPP 26044CTOP 26044COPP
5
26044 PANT CT 7300D 21414 21414 21414 26044 PANT CT 7300B 214
RT .0173 Q 27 SZ 6 00 BR RT .0186 Q 27 SZ 6 00
COUNT & RECORD QUANTITY COUNT & LIP, ST CLIP, STACK, MEAS, INS
OPP 26044CTOP 26044COPP
6
26044 PANT CT 7300B 21414 21414 21414 26044 PANT CT 7300B 214
RT .1798 Q 27 SZ 6 00 BR RT .0542 Q 27 SZ 6 00
TRIM, INSPECT & FOLD TRIM, I AND BAND
OPP 26044CTOP 26044COPP
7
26044 PANT CT 7300D 21414 21414 21414 26044 PANT CT 7300B 214
RT .0323 Q 27 SZ 6 00 BR RT .0552 Q 27 SZ 6 00
ATTACH RIVETS ATTACH OPSTITC TOPSTITCH SIDESEAMS
OPP 26044CTOP 26044COPP
8
26044 PANT CT 7300D 21414 21414 21414 26044 PANT CT 7300B 2141
RT .1237 Q 27 SZ 6 00 BR RT .0928 Q 27 SZ 6 00
BTK FLY,LOOPS,SIDESEAMS BTK FLY ERGE SI SERGE SIDESEAMS
OPP 26044CTOP 26044COPP
9
26044 PANT CT 7300B 21414 21414 21414 26044 PANT CT 7300B 2141
RT .0396 Q 27 SZ 6 00 BR RT .0464 Q 27 SZ 6 00
TURN TURN IN LEFT FIN LEFT FLY W/FLY PC
OPP 26044CTOP 26044COPP
10
26044 PANT CT 7300B 21414 21414 21414 26044 PANT CT 7300B 2141
RT .0640 Q 27 SZ 6 00 BR RT .0349 Q 27 SZ 6 00
STITCH AROUND BOTTOMS STITCH OPST RT, TOPST RT FLY, HEM CRTCH
OPP 26044CTOP 26044COPP
11
26044 PANT CT 7300D 21414 21414 21414 26044 PANT CT 7300B 2141
RT .0671 Q 27 SZ 6 00 BR RT .0399 Q 27 SZ 6 00
INSEAM INSEAM E ATT R OE ATT RT FLY, INSRT LAE
OPP 26044CTOP 26044COPP
12
26044 PANT CT 7300B 21414 21414 21414 26044 PANT CT 7300B 2141
RT .0420 Q 27 SZ 6 00 BR RT .0807 Q 27 SZ 6 00
CROTCH CROTCH TAYSTIT STAYSTITCH FRNT POCKETS
OPP 26044CTOP 26044COPP
13
26044 PANT CT 7300B 21414 21414 21414 26044 PANT CT 7300B 2141
RT .0243 Q 27 SZ 6 00 BR RT .0608 Q 27 SZ 6 00
BTN BUTTON & FLIP TURN BTN BUT OPST SC TOPST SCOOP FRONT POCKT
OPP 26044CTOP 26044COPP
14
26044 PANT CT 7300B 21414 21414 21414 26044 PANT CT 7300B 2141
RT .0379 Q 27 SZ 6 00 BR RT .0549 Q 27 SZ 6 00
ATTACH BUTTONS TO FLY ATTACH ANG SCO HANG SCOOP FRNT POCKETS
OPP 26044CTOP 26044COPP
15
26044 PANT CT 7300D 21414 21414 21414
RT .0243 Q 27 SZ 6 00 BR
BTNHOLE BAND & ATT BTN BTNHOLE EM LEFT
OPP 26044CTOP 26044C

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Math
Decimals
Regulations

JOB SIMULATION - COVINGTON INDUSTRIES

1. Marie topstitches sideseams at Covington. If she has just completed ticket #7, she makes

   a. .149
   b. 1.49
   c. 14.90

2. Amanda works on bands at Covington. She has just picked up a new bundle. If ticket #6 represents her pay, what does she make for her work on the bundle?

   a. 1.46
   b. .146
   c. 14.6

3. Mark serges sideseams. He needs to know what he earns per bundle. Use ticket #8 to figure his earnings. Circle the correct answer.

   a. 2.50
   b. .250
   c. 25.05

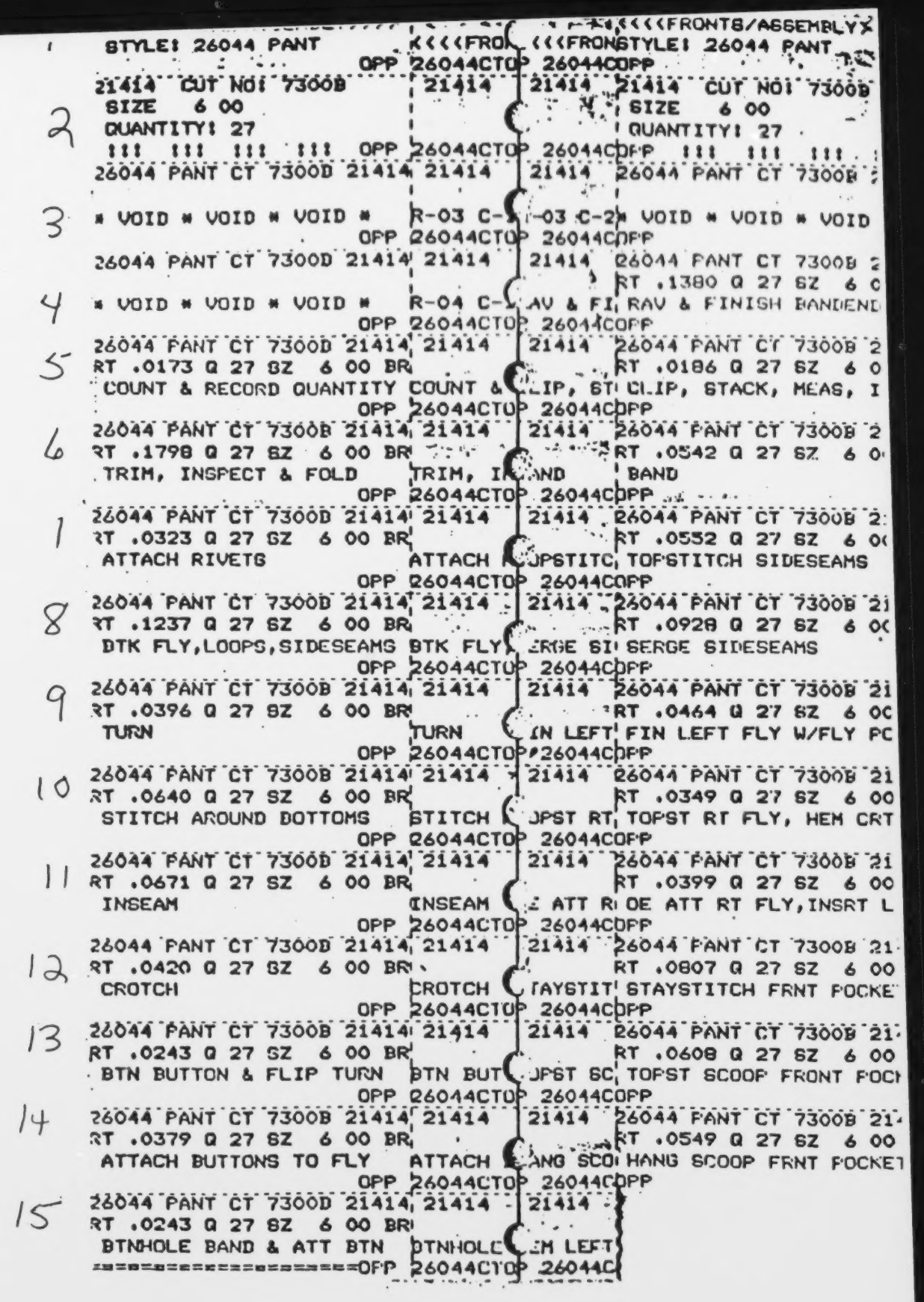
4. Mary Jane staystitches front pockets at Covington. Figure what she would make on ticket #12.

   a. .2789
   b. 27.89
   c. 2.789

5. Mary Jane completes 15 bundles like #12 today at Covington. Figure what her total for today would be

   a. 32.68
   b. 42.78
   c. 45.00

WLCIREJSDE



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Math
Decimals
Regulations

JOB SIMULATION - COVINGTON INDUSTRIES

Answer Key

1. b

2. a

3. a

4. c

5. a

WLCIREJSDE

Math
Decimals
Regulations

REVIEW - COVINGTON INDUSTRIES

Instructions: Refer to the attached sheet of tickets and place a "T" in the blank if the statement is true, or a "F" in the blank if the statement is false.

_____ 1. For ticket #1 a topstitcher earns $1.49 per bundle.

_____ 2. For ticket #2 a crotch stitcher earns $11.34 per bundle.

_____ 3. For ticket #3, if the top stitcher completes 15 bundles per day, she would earn $22.35.

_____ 4. For ticket #4, if a crotch stitcher completes 20 bundles per day, she would earn $22.68.

_____ 5. If a inseam stitcher completes ticket #5, he would earn $1.41.

_____ 6. For ticket #6, if the inseam stitcher completes 25 bundles per day he would earn $45.29.

_____ 7. For ticket #7, if a riveter finishes the bundle below he earns $.87.

_____ 8. For ticket #8, if he completes 30 bundles per day he would receive $26.16.

_____ 9. If a turner at Covington finishes ticket #9, he can expect to receive $.97.

_____ 10. For ticket #10, if a turner finishes 50 bundles per day he would earn $53.46.

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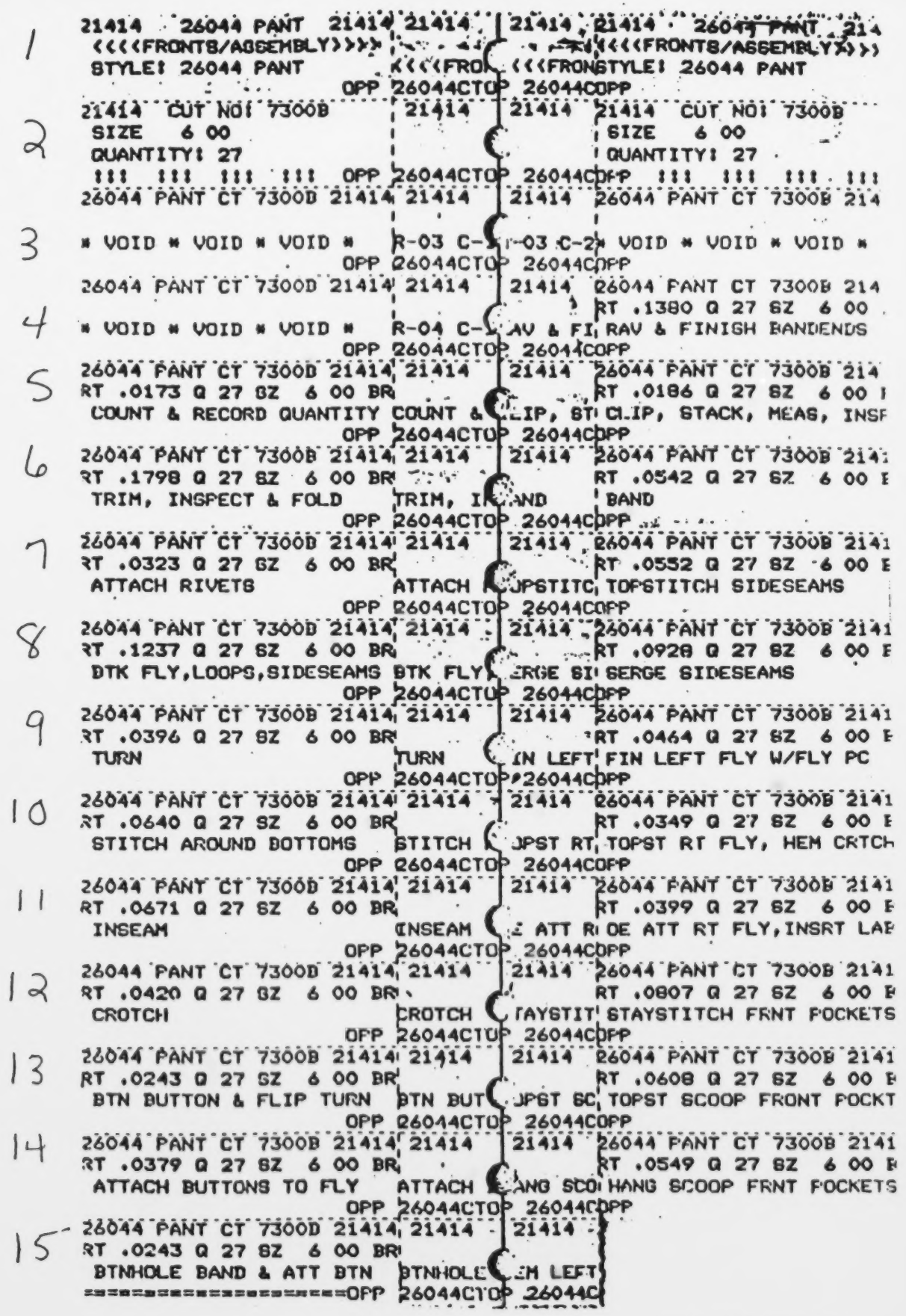

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